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REPORT ON THE ADMINISTRATION

OF

THE STATIONERY DEPARTMENT

FOR THE OFFICIAL YEAR

1892-93.

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No. 727*B.*

FROM T. INGLIS, ESQ.,

Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

FINANCIAL DEPARTMENT.

Dated Calcutta, the 25th August 1893.

SIR,

I AM directed by the Board of Revenue to submit, with the following remarks, the accompanying report received from the Superintendent of Stationery, on the working of his office during the past official year 1892-93. The Superintendent's report, which is due to the Board on the 30th June, was not received in this office till the 26th July. In paragraph 35 of his report the Superintendent explains that the delay was due to the pressure of work at the close of the year. The additional establishment referred to by the Superintendent has now been sanctioned, and such delay should not recur.

STATIONERY.

HON'BLE D. R. LYALL, C.S.I.

STATIONERY BRANCH.

2. The following statement compares the value of stores received into and issued from, the Stationery Office during the past two years, as well as the value of stocks remaining at the close of those years :—

	1891-92.	1892-93.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Value of stores at beginning of the year ...	6,23,856	5,12,415	...	1,11,411
Ditto received and credited during the year ...	21,55,719	24,63,500	3,07,781	...
Total ...	27,79,575	29,75,915	1,96,370	...
Value of stores issued	22,67,130	24,15,430	1,48,300	...
Balance ...	5,12,445	5,60,515	48,070	...

It will be seen that during the year under report there was a further increase both in the receipts and issues. The increase in the former amounted to Rs. 3,07,781, or 14·2 per cent., and in the latter to Rs. 1,48,300, or 6·5 per cent. The closing balance, which had been steadily falling during the past five years, rose at the end of 1892-93. It is desirable that a larger amount of stationery should not be kept on hand than is absolutely necessary, and, with the substitution of country-made for imported stores, there is not the same necessity as existed previously of keeping large stores as a provision against the exhaustion of stocks by unforeseen demands. The increase is mainly due to the stock of expensive hand-made paper which was imported before Government directed the use of local machine-made paper.

3. The details of receipts and issues are given in paragraph 3 of the Superintendent's report, with an explanation of the increase under each head. The cost, including charges on account of freight and exchange, of imported articles received into stock was Rs. 4,16,185 in 1892-93, against Rs. 2,09,853 in 1891-92, showing an increase of Rs. 2,06,332, or 98·3 per cent. The Superintendent explains that this large increase was due to the increased supply of drawing paper and materials received for the Public Works and Survey Departments and hand-made paper for the Registration Department and the High Court in Bengal for registers and printed forms. Since the hand-made paper

was received, orders have been issued to the Superintendent of Stationery to issue the less costly machine-made paper in its place; and the quantity already received is therefore being disposed of to the best advantage. The increase in the cost of imported articles is also partly due to the fall in exchange. There was an increase of Rs. 22,712 under the head of "binding materials," owing to the receipt of a large quantity of Nyansook cloth required for binding the registers and forms prescribed by the High Court. In country-made stores there was an increase of Rs. 85,136, or 4·8 per cent., which, the Superintendent explains, was due to the larger demands of the printing presses in Bengal and Burma and the indents of officers in the Central Provinces. As regards the value of imported articles purchased locally, the recent orders of Government, directing the substitution of country paper for the paper hitherto supplied by Messrs. John Dickenson and Company for printing the Bengal Law Reports, should result in a further contraction of this item and saving to Government.

4. The increase in the issues is almost entirely due to the larger issues of stationery stores and water-marked paper to Local Governments and Administrations. The Central Provinces were fully supplied with stationery for the first time during the year under review, and the value of stationery supplied to the public offices in those provinces exceeded the figures of 1891-92 by Rs. 56,953. The increased consumption of stationery in Bengal, the North-Western Provinces, and Burma amounted to Rs. 76,772, Rs. 30,199, and Rs. 37,374 respectively. The increase in Bengal is due to the large quantity of paper required for printing forms for the cadastral survey in Bihar and settlement operations in Chittagong and Cuttack. The cost of water-marked paper issued to Provincial Governments, which amounted to Rs. 1,43,985 in 1892-93, is not really a charge on Government, as it is sold at a profit of Rs. 4-7 per ream, the cost price being Rs. 3-1 and the selling price Rs. 7-8 per ream. The cost of this paper is met from the Imperial revenues under the head of "Stationery purchased for Central Stores," in the first instance. On being issued to Local Governments the cost is now debited to Stamps instead of to "Stationery and Printing," and the Imperial Government recovers three-fourths of the cost.

Separate reports on the consumption of stationery in different provinces will be submitted by the Superintendent of Stationery to the Local Governments concerned in accordance with Government Order No. 2739, dated 12th July 1887.

5. Appendix C annexed to the Superintendent's report shows the values of the different kinds of articles supplied by the Stationery Office during the years 1891-92 and 1892-93. It will be seen that there was a net increase of Rs. 1,48,300, or 6·5 per cent., in the issues. The largest increase occurred in the items noted in the margin. The increase under all the common articles of stationery is ascribed to the fact that the Central Provinces were supplied with stationery for the first time during the year under report, and the increase under the head "Other articles" is said to be due to the supply of cyclostyle copying presses during the year under report. It appears that in the Bombay Presidency copying presses of country manufacture have been found economical and at the same time suited to the purpose. The Superintendent will be directed to ascertain and report whether copying machines of countrymake cannot be introduced here. Besides the causes mentioned in the Superintendent's report, the large increase in the number of forms printed and supplied during the year to Bengal and Assam, as shown in paragraph 25 of the Superintendent's report, contributed to the increase in the cost of printing paper issued. The substitution of steel pens for goose-quills has resulted in a saving of more than Rs. 3,000, notwithstanding the increase in the number of indenting officers. There was a decrease of Rs. 9,691 in writing paper; the recent orders of Government, directing the substitution of country-made for English writing paper, should lead to considerable economy in this item.

Printing paper.
Water-marked paper.
Tracing cloth.
Leather.
Other articles.

6. In paragraph 19 of the Superintendent's report is given a table showing the financial result of the substitution of country-made for imported stores. The principle on which the calculation is based is not intelligible, and the table would seem to be of no value in arriving at an estimate of the saving effected. This could only be shown by ascertaining the cost, had those articles,

which in 1887-88 were purchased in England, been imported during the year under review instead of being purchased locally. All the ordinary kinds of paper, blotting paper, ink, and leather are now supplied by local manufacture.

Cream-wove foolscap.
Blue-laid foolscap.
White cartridge.
Coloured.

The prices hitherto charged by the local mills for papers of the descriptions noted in the margin were higher than the cost of similar articles procurable from England. The contract for the supply of these kinds of paper expired with the year under report, and the question of its renewal was considered, the alternative being to obtain these articles from England. The local mills having reduced their rates, it was ultimately decided at a Conference, over which the Member in charge presided, that on the whole it would be more economical to obtain these papers locally, and that the country-made articles are now good enough for ordinary use. In paragraph 18 of his report, the Superintendent notices another point in favour of country-made paper, viz., the absence of adulteration in manufacturing ingredients. The manufacture of envelopes in this country is yet in its infancy, but the Board are making enquiries on the subject. There seems to be no reason why the mills and the jails should not be able to turn out envelopes of better quality, suited for the public service.

7. The number of offices indenting on the Calcutta Stationery Office was 3,292. During the year under review 87 new offices were added to the list, and 152 offices indented direct for the first time, while 44 of the indenting offices were abolished. The actual number of indenting offices thus stood at 3,487, and from the figures noted in the margin, it will be seen that the average cost of stationery supplied to each office was Rs. 129, against Rs. 115 in the previous year. The causes which contributed to this higher average are enumerated in paragraph 14 of the Superintendent's report. Bearing in mind the measures recently adopted towards securing economy, and the authority vested in the Superintendent of Stationery under the present rules to make retrenchments in demands unusually large or in excess of the fixed scale, the increase cannot be regarded as satisfactory. The Superintendent alludes to the absence of small offices in the Central Provinces as contributing towards the higher average; on the other hand, the addition of 152 officers whose indents were formerly supplied with those of their superior officers, must have tended to reduce the average. The increase in the value of stationery which passed through the Calcutta Stationery Office was due not only to the larger number of indenting officers, but to the larger consumption in most of the offices. The Board are of opinion that without the co-operation of the heads of offices it is difficult for the Stationery Office to effect economy or prevent waste.

	Total cost of stationery supplied.	Total number of offices.	Average cost of stationery issued to each office.
	Rs.		Rs.
1891-92 ...	3,76,093	3,270	115
1892-93 ...	4,46,556	3,457	129
Increase ...	70,463	187	14

8. The Superintendent reports that there have been very few complaints regarding the inferior quality of English stores, and that these were not of a serious nature. As regards country stores, it is reported that the articles delivered from the contractors are carefully examined by the special officer appointed for the purpose before they are received into stock. As it is impossible always to detect defects in large consignments when first received, the responsibility of the mill agents to make good any paper ultimately rejected by the printing presses as faulty has been enforced with good results. During the year under review complaints were made by the Superintendent of Government Printing, Bengal, regarding the bad quality of some of the paper supplied by one of the local mills, and it was rejected as under-sized and absorbing moisture too readily.

9. The figures noted in the margin show the receipts and charges of the Stationery Office during the past two years. There was an increase of Rs. 16,142, or 16·3 per cent., in the receipts, and of Rs. 10,253, or 12·08 per cent., in the charges. The largest item of receipt, viz., the 5 per cent. commission on local

	Receipts.	Charges.
	Rs.	Rs.
1891-92 ...	98,734	84,815
1892-93 ...	1,14,876	95,068
Increase ..	16,142	10,253

purchases, increased with the value of local stores purchased, and there was a large increase in the sale-proceeds of surplus stock sold owing to the disposal of a quantity of coloured paper which had been lying in stock for more than three years.

As regards the charges, there was an increase of Rs. 990, or 3·2 per cent., in the cost of permanent establishment, due partly to the periodical increments to the salaries of the clerks and partly to privilege leave allowances. The increase in packing cases is attributable to the supply of stationery to the Central Provinces as well as to the substitution of country-made for English water-marked paper, as formerly the paper was supplied in the cases in which they were received from England. The increased expenditure on account of freight (including charges on account of baling) is due to the supply of papers to officers and presses direct from the mills, to the large shipments of stationery for Burma, and to payments of freight on account of English stores.

The Superintendent's report is silent as regards the increased receipts and charges, and the explanation given above has been obtained from the Superintendent subsequent to its submission.

Form Branch.

10. The following figures show the total receipts and issues of standard and special forms and the number of indents received and complied with during the past two years :—

	Forms.	
	Received.	Issued.
1891-92	96,688,566	87,895,207
1892-93	137,494,831	107,897,243
Increase in 1892-93 ...	40,806,265	20,002,036

Indent for forms.

	Balance of previous year.	Number received during the year.	Total.	Number supplied.	Number remaining unsupplied.
1891-92 ...	1,337	7,375	8,712	6,633	2,079
1892-93 ...	2,079	7,914	9,993	8,253	1,740
Increase ...	742	539	1,281	1,620	...
Decrease ...	...	...	...	...	339

The Superintendent ascribes the increase in the number of forms received from the Press to the receipt towards the commencement of the year of forms due in the preceding year, as well as to the receipt towards the close of the year of forms which were not due till the current year. During the year great progress was shown in making up the arrears in the supply of forms referred to in paragraph 12 of the Board's report for 1891-92, and the Stationery Office and Press are now level with their work as far as annual indents are concerned. The information supplied in the report is not sufficient to account for the further increase in the receipts following the large increase noted in the preceding year, but this subject and the question of the reserve stock of forms, which has been accumulating for the last two years, and about which nothing is said in this report, will be fully dealt with in the Provincial Stationery Report. It is, however, apprehended that there is waste in regard to forms in district offices, and that the fact is not sufficiently recognised that forms which are more expensive than paper should not be carelessly kept or used.

11. The details of the number of forms issued during the years 1891-92 and 1892-93 are shown in Appendix O of the Superintendent's report. It will be seen that there was an increase of 119 lakhs in special forms and 41 lakhs in Board of Revenue forms, both of which were required for survey, settlement and land acquisition purposes. The cost of the greater portion of these forms is recoverable. The question whether the cost of printing these forms should not be debited to Imperial instead of Provincial revenues has recently been

raised by the Board in their letter No. 708B, dated the 18th current. There was a decrease of 28 lakhs in High Court forms, due to the excessive issues of last year. In connection with the increase of 17 lakhs in Assam forms, the Superintendent states that a larger number of indents for special forms were received, and that the demands made by the officer in charge of No. 6 Survey Party and the Settlement Officer of Jantia were heavy.

12. The following statement shows the average annual consumption and cost of forms in each office :—

	1891-92.	1892-93.
Total number of forms issued ...	... 87,895,207	107,897,243
Number of indenting officers	3,728	3,650
Average number of forms supplied to each office	23,577	29,560
	Rs.	Rs.
Cost of printing, including paper ...	6,80,774	8,23,933
Average cost per office	182	225

It will be seen that the number of indenting offices was actually smaller during the year than in the previous year. Though the greatest endeavours are being made to keep down expenditure on forms by substituting the cheaper kinds of paper, preventing an unnecessarily large variety and reducing the size of forms wherever possible, it is to be regretted that the average cost of supply to each office rose by Rs. 43. It is noteworthy that the average cost of forms per office is nearly double the average cost of stationery.

13. Though there was a small decrease in the number of indenting officers and of annual indents received during the year as compared with the year 1891-92, it is clear that the work of the Form Branch is gradually increasing. The total number of indents (including supplementary) complied with and forms supplied during the year was much larger than in the previous year; it is satisfactory to note that notwithstanding the receipt of a larger number of indents during the year, the number remaining uncomplied with at its close was smaller than in the previous year. There was a reduction in the number of sections of forms by the inclusion in "High Court Civil Miscellaneous" of "Small Cause Court" forms. The total number of items to be supplied was larger than in the preceding year, as will be seen from the figures noted in the margin.

Years.	Number of items in all sections.	Number of new forms added.	Number of items revised.
1891-92 ...	7,606	497	131
1892-93	7,852	407	377
Increase or decrease ...	+ 246	— 90	+ 246

14. The most serious obstacles to the smooth working of the Form Branch are the introduction of new and revised forms at inopportune times, and the submission of a disproportionate number of supplementary indents. The former was noticed in paragraph 8 of the Resolution of Government on the report for 1891-92, and the Board have recently issued orders which will, it is hoped, put a stop to the practice. As regards the latter, it will be seen that as many as 4,691 supplementary indents were received in 1892-93, against 3,223 annual indents. Supplementary (including emergent) indents are intended to meet exceptional cases in which the annual requirements have been under-estimated, or some unforeseen demand has arisen, or new forms have been introduced. On the contrary, it would appear that the annual indents are so recklessly prepared that the submission of supplementary indents has become the rule, and in the year under review the number of forms supplied on such indents exceeded 271$\frac{3}{4}$ lakhs, against a little under 18$\frac{1}{4}$ lakhs and 149$\frac{3}{4}$ lakhs in the years 1890-91 and 1891-92 respectively. During the year a Resolution was issued to all Revenue officers dealing with the delays in the submission of indents, the submission of indents carelessly prepared, and the effects of such negligence on the working of the Stationery Office. Government were asked to circulate copies of this Resolution to all Judicial officers. The Board trust that this Resolution will bring home to indenting officers their responsibility in preparing and submitting in due time properly-considered indents instead of leaving their preparation to some irresponsible member of their establishments. Another difficulty which has hampered the Form Branch in the methodical performance of work, has been the want of accommodation, but this will be removed as soon as the new buildings, which are now under construction, have been completed.

15. Several complaints were received during the year regarding delay in the supply of forms. Careful enquiries made by the Board showed that these delays were either the result of delay in the receipt of forms indented for from the Press or of neglect or carelessness in the Form Store, which was in a state of confusion, owing to the forms being stored in different places in the office as well as in hired godowns. In some cases the officers complaining were themselves to blame for not sending samples of forms required by them, or other information connected therewith. In all these cases the necessary orders have been passed by the Board after careful enquiry. In connection with the delay in the supply of forms by the Press, the Superintendent of Government Printing represented that, owing to the delay in the supply of materials by the Stationery Office, he was often unable to comply with the indents within the time allowed by the rules. The Board have taken steps to prevent any avoidable delay in the supply of materials to the Press, and the rules have been so amended that the time allowed to the Press to complete the indent shall henceforth count from the date on which all the necessary materials are supplied to the Press. The Superintendent of Government Printing now submits to the Board a monthly statement showing the number of cases in which the printing of forms is delayed for want of materials, whereupon due notice is taken of any dilatoriness or neglect on the part of the Stationery Office. It is hoped that these measures and the orders referred to in the preceding paragraph will go far towards reducing the number of complaints of delay. The Board further take this opportunity to note with satisfaction the improvement effected towards the smoother working between the Stationery Office and the Press.

16. The receipts and charges of the Form Branch in the two years 1891-92 and 1892-93 were :—

	Receipts.	Charges.
	Rs.	Rs.
1891-92 ...	29,617	46,100
1892-93 ...	34,655	57,960
Increase ...	5,038	11,860

The increase in the receipts is due to the larger amount recovered by the sale of forms in Bengal and Assam. The increase in charges is due to the rent of outside godowns and to larger expenditure on account of freight, postage, &c., owing to the despatch of a larger number of forms.

MISCELLANEOUS.

17. The arrangements regarding the supply of books, newspapers, and periodicals to Government officers worked well during the year, and it is reported that the publications ordered were generally supplied with regularity and punctuality. The Indian publications were supplied by the publishers themselves under the orders of the Stationery Office, while all other publications were obtained through the agency of Messrs. King, Hamilton & Co. The following table compares the total number of books, newspapers, and periodicals supplied by the Stationery Office during the two years 1891-92 and 1892-93 :—

Years.	Total number of officers supplied.	Number of—			
		Newspapers.	Periodicals.	Books.	Exercise books.
1891-92 ...	1,221	2,045	2,193	21,266	...
1892-93 ...	1,339	2,716	3,195	27,012	23,000
Increase ...	118	671	1,002	5,746	23,000

The Superintendent ascribes the increase in the number of indenting officers and of the publications supplied to the fact that several officers who were hitherto not aware of this new procedure of obtaining their requirements through the Stationery Office, have now adopted it. This explanation may be correct, but it is noteworthy that against an increase of 118 indenting officers there is an increase of 671 newspapers, 1,002 periodicals, and 5,746 books. It is understood that orders were issued last year by the Government of Bengal to its subordinate officers, with a view to reduce the expenditure on newspapers and periodicals; as the number of publications shown in the above table include the supplies to other Governments and Administrations, the effects of those orders are not apparent. The orders of Government dealing with this branch of the Stationery Office's duties have been brought together and published as a separate chapter to the Stationery Manual.

18. As desired in paragraph 10 of the Resolution of Government on the report for the year 1891-92, a table has been inserted in paragraph 22 of the Superintendent's report showing the cost of supplying books, newspapers, and periodicals to each Government and Department. The total cost is Rs. 97,587, against Rs. 68,987 in 1891-92, but as the table does not give the details for the year 1891-92, it is impossible to ascertain where the increased cost occurred. The cost of supplying officers under the Government of Bengal amounted to Rs. 13,824 during the year under review, against Rs. 9,364 in 1891-92. The Superintendent explains that the increase was partly due to the payment of bills on account of the previous year.

19. The following table compares the work done in regard to the supply of rubber-stamps and stamping-ink, and the total expenditure incurred during the years 1891-92 and 1892-93:—

Rubber-stamps and ink.

YEARS.	Number of indents complied with.	Number of stamps supplied.	Total expenditure incurred on account of rubber-stamps and ink.
	Rs.	Rs.	Rs.
1891-92 ...	959	2,634	11,843
1892-93 ...	1,126	3,352	14,838
Increase ...	167	718	2,995

The increase was mainly due to the larger issues to the Governments of India, Bengal, and the Punjab. The increase in Bengal is due to the introduction of rubber-stamps into all treasuries for stamping chalans.

20. The Board have been on the whole satisfied with the management of the work by the Superintendent, Mr. Barnes, and recognise that he has succeeded in again getting the work in hand. There is room for much improvement in the working of the department, which is much retarded by want of room and by the inferior class of men who fill many of the posts in the office. The first of these defects is in course of being remedied, and the attention of the Superintendent has been drawn to the latter.

I have the honour to be,

SIR,

Your most obedient servant,

T. INGLIS,

Secretary.

No. 2055.

FROM F. C. BARNES, ESQ.,

Superintendent of Stationery,

TO THE SECRETARY TO THE BOARD OF REVENUE, L.P.

Dated Calcutta, the 11th July 1893.

SIR,

I HAVE the honour to submit the Annual Report on the Administration of the Stationery Department for 1892-93, and of its receipts and expenditure.

2. The following statement shows the stocks, receipts, and issues for the present and past year:—

	1891-92.	1892-93.
	Rs.	Rs.
Value of stores at beginning of the year ...	6,23,856	5,12,445
Ditto received and credited during the year	21,55,719	24,63,500
Total ...	27,79,575	29,75,945
Value of stores issued	22,67,130	24 15,430
Balance ...	5,12,445	5,60,515

3. Full details of the receipts and issues are given in the following statements. The English stores have been valued in the usual way by adding a percentage fixed yearly by the Comptroller-General to the invoiced prices of the stores taken at 2s. the rupee. This percentage covers difference in exchange and cost of freight, &c., and for the year under review is 58, for the previous year it was 45. On this basis a price-list is prepared each year according to which the issue rate of each article of English manufacture is fixed: the stores purchased locally being valued at their cost price, plus 5 per cent. commission for incidental charges:—

PARTICULARS OF RECEIPTS.

	Details.	1891-92.	1892-93.
		Rs.	Rs.
1.	Value of English articles obtained from the India Office, calculated at 2 shillings per rupee ...	1,44,726	2,63,408
2.	Add 45 per cent. in 1891-92, and 58 per cent. in 1892-93, to cover exchange as well as freight, &c.	65,127	1,52,777
3.	Value of paper purchased from local paper mills, &c.	16,61,905	17,19,192
4.	Value of country-made miscellaneous articles purchased locally	1,02,556	1,30,405
5.	Value of English stores purchased locally ..	26,236	21,811
6.	Value of stores received from Superintendent of Stationery, Bombay	...	462
7.	Five per cent. commission on account of incidental charges on items 3, 4 and 5	89,535	93,570
8.	Value of stores returned by indenting officers ...	4,496	4,344
9.	Value of blank-books, envelopes, &c., received from Superintendents, Government Printing Bengal and India, and book-binders, including manufacturing charges	48,194	37,751
10.	Excess in stock-taking	1,340	1.751
11.	Transfer adjustments	15	986
12.	Gain by revaluing the closing balances of 1890-91 at the issue rates of the year	11,589	...
13.	Gain by revaluing the opening balances of 1892-93 at the issue rates of the year	...	37,040
	Total ...	21,55,719	24,63,500

	Particulars of issues.	Cost of stationery issued in 1891-92. Rs.	Cost of stationery issued in 1892-93. Rs.
1.	Value of stores issued to departments and officers under Local Governments (free of charge)	11,11,291*	13,06,886
2	Value of stores issued to Local Governments for vernacular departments of Government offices charged against contract allowance	10,131	11,118
3.	Value of stores issued to departments and officers under the Government of India (free of charge)	6,61,537*	6,49,497†
4.	Value of stores issued to Postal Department	1,24,396*	90,945
5.	Value of stores issued to Telegraph Department ...	...	14,138
6.	Value of stores issued for Census Works (Imperial) ...	33,442	103
7.	Value of water-marked paper issued to Provincial Governments	1,27,736	1,43,985
8.	Value of stores issued to State Railways on payment ...	89,365	88,625
9.	Value of stores issued to Local Funds and Institutions on payment	9,615*	11,736
10.	Value of stores issued to officers on cash payment ...	15,568	19,578‡
11.	Value of stores issued to Presidency Jail Press, Bengal Secretariat Press, India Press, and binders, &c., for manufacturing blank-books, envelopes, &c. ...	34,105	34,113
12	Value of stores transferred to Bombay and Madras ...	679	2,249
13.	Value of unserviceable stores written off, and sold ...	1,428	22,291
14.	Deficiencies in stock-taking	1,208	1,521
15.	Miscellaneous adjustments	82	1,040
16.	Loss by revaluing the opening balance of 1891-92 at the issue rates of the year	16,547	...
17.	Loss by revaluing the closing balance of 1891-92 at the issue rates of the year	...	17,605
	Total ...	22,67,130	24,15,430

4. *Receipts.*—A noticeable feature is the large increase in the value of imported stores, the details of which are shown in tabular statement I. The additional cost of English stores for 1892-93 as compared with that of the previous year is Rs. 1,18,682, of which Rs. 8,882 is in drawing paper, Rs. 51,457 in writing-paper, Rs 17,418 in drawing materials, Rs. 11,334 in writing materials, and Rs. 22,712 in binding materials. In drawing papers and materials the increased supply was required to meet the increasing demands for large kinds of drawing paper, and for tracing cloth, pencils, brushes and water colours used by the Public Works Department for plans and estimate and by the Survey Department and other officers for survey and settlement work. Under writing-papers a large indent was made on the India office for hand-made papers, which were required by the Registration Department and the High Court in Bengal for registers and printed forms. These papers have not, however, been used as it was subsequently decided to substitute machine-made papers for them, and a greater portion of them has been disposed of to the Stationery Offices in Bombay and Madras, and some portion of them has been sold. If the rest of the paper can be disposed of at cost price, the actual cost of stores for the year will be reduced by Rs. 48,904. Tabular statement II gives details of the different kinds of papers purchased from the Indian Paper Mills. There is an increase of Rs. 57,287 over the expenditure of the previous year, which is caused by the larger demands of the printing presses in Burmah and Bengal, and the indents of officers in the Central Provinces. Tabular statement III gives the details of miscellaneous articles locally procured, in which there has been an increase in the year under report compared with the previous year of Rs. 27,849. The increased expenditure is on account of China ink, shown under water colours, in ink, ink-pots, rulers, leather. The larger consumption was chiefly due to the supplies of stationery which had to be sent to officers in the Central Provinces. The English articles purchased locally shown in tabular statement IV were some what less than in the previous year when the receipts were exceptional. It is generally found necessary to purchase special articles of stationery required for use in Government House and special kinds of leather used by the

* Items marked (*) are revised under orders of the Comptroller-General.
† Out of which Rs. 2,024-12 for water-marked paper supplied to Hyderabad District.
‡ Out of which Rs. 540-5 for water-marked paper supplied to Native States in Bengal.

printing presses for book-binding. A large quantity of superior printing paper was purchased from Messrs. John Dickenson & Co., in Calcutta, for printing the Bengal Law Reports. The last eight entries in the detailed statement of receipts are book adjustments and do not require explanation.

5. *Issues.*—There is a net increase of Rs. 1,96,582 in the value of the stationery issued to Local Governments as compared with that of the previous year. Of this Rs. 56,953 is on account of issues to the Central Provinces. It is only during the year under report that public offices in the Central Provinces have been fully supplied with stationery from the Calcutta Depôt, previously their supplies were chiefly drawn from the Bombay Stationery Office. In Bengal there is an increase of Rs. 76,772 caused by the large quantity of printed forms required for the cadastral survey in Bihar, and settlement operations in Chittagong and Cuttack. In the North-Western Provinces and Oudh there is an increase of Rs. 30,199, and in Burmah of Rs. 37,371, while in the Punjab there is a decrease of Rs. 6,235. The results are summarized in the following abstract, and full particulars are given in Appendix A. An annual report on the expenditure will be submitted to each Government, explaining the increase and decrease in consumption in local offices.

Statement showing the issues to Provincial Governments, including Vernacular Department, &c.

Governments.	In 1891-92.	1892-93.	Increase.	Decrease.
1	2	3	4	5
	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1. Bengal	6,86,591 10*	7,63,363 15	76,772 5	...
2. North-Western Provinces and Oudh ...	1,73,819 15*	2,04,019 4	30,199 5	...
3. Punjab	80,922 2*	74,686 9	.....	6,235 9
4. Assam	19,981 12*	21,951 12	1,970 0	...
5. Central Provinces ...	10,594 1	67,547 3	56,953 2	...
6. Burmah ...	1,36,659 8*	1,70,611 0	33,951 8	...
7. Burmah, Upper ...	14,854 8	18,277 15	3,423 7	...
Total rupees, excluding water-marked paper ...	11,23,423 8*	13,20,457 10	2,03,269 11	6,235 9
Deduct on account of commission and charges to Vernacular Department, Local Boards, Wards, &c. ...	2,002 4*	2,453 11	451 7	...
Net charges ...	11,21,421 4*	13,18,003 15	2,02,818 4	6,235 9
Difference between increase and decrease ..	1,96,582 11	... ..	.....	1,96,582 11
Total ...	13,18,003 15	. ...	.....	2,02,818 4

6. There is a decrease of Rs. 12,040 in the consumption of stationery by offices and departments under the Government of India, and a separate report on this expenditure will be submitted to the Secretary to the Government of India in the Financial Department. By direction of the Comptroller-General of Accounts, the cost of stationery supplied to the Postal and Telegraph Departments is now shown separately instead of being included in the charges shown against the Government of India, as it is intended to debit these charges to the departments concerned. Appendix A(1) shows the expenditure in stationery by both these departments under each Local Government. There is only a small charge of Rs. 103 to the Census Department, owing to the completion of its work.

7. *Plain or water-marked paper.*—The following abstract shows the quantity and cost of the water-marked paper used with court-fee stamps supplied to Local Governments. The paper is manufactured by the Titaghur Paper Mills under a special contract at Rs. 3-1 a ream. It is sold by Treasury officers to the general public at Rs. 7-8 a ream or one pice per sheet. The sale proceeds are shown as stamp revenue and under the new Provincial contracts, the cost of the paper supplied to each Local Government will be charged to the head Stamps instead of as formerly to the head Stationery. This paper under recent arrangements is now supplied to treasuries in the Hyderabad Assigned Districts. It is also issued under the sanction of the Bengal Government to the Morbhanj State in Cuttack. There is a satisfactory increase in the supplies of

5,634 reams in the year under report, which is distributed among all the provinces in which the paper is used.

Water-marked paper, 13½ × 8½.

	1891-92.						1892-93.					
	Quantity.			Value.			Quantity.			Value.		
1	2			3			4			5		
	R.	Q.	S.	Rs.	A.	P.	R.	Q.	S.	Rs.	A.	P.
1. Bengal ...	27,686	9	5	89,981	0	0	31,490	0	0	1,02,342	8	0
2. Assam ...	1,686	0	0	5,479	8	0	2,007	3	8	6,523	4	8
3. Punjab ...	8,725	0	0	28,356	4	0	9,310	0	0	30,257	8	0
4. Central Provinces	1,206	0	0	3,919	8	0	1,496	0	0	4,862	0	0
Total Provincial...	39,303	9	5	1,27,736	4	0	44,303	3	8	1,43,985	4	8
Hyderabad Assigned Districts.	.....			.....			623	0	0	2,024	12	0
Sold direct to Native States ...	155	0	0	503	12	0	166	5	0	540	5	0
Total	39,458	9	5	1,28,240	0	0	45,092	8	8	1,46,550	5	8

8. The following abstract gives the value of stationery supplied to the State Railways, which in comparison with that of the previous year shows a decrease of Rs. 740. The principal fluctuations are in the Bengal and Burmah Railways. In the Eastern Bengal Railway there has been a decrease in the supplies of Rs. 13,962. During 1892-93 no supplies have been made to the Land Acquisition Agents of the Mogulsarai-Howrah and Mogulsarai-Daltongunge Railways, but stationery has been issued to the Land Acquisition Agents of the Assam-Bengal Railway, Chittagong and Akyab-Minhla Railway, Cuttack, Midnapore and Howrah Railways, and to the Government Railway Police, Tirhut System. In Burmah the increase is due to the Burmah State Railway of Rs. 12,222, the Mu Valley State Railway of Rs. 2,153, and stationery has been supplied for the first time to the Mandalay-Kunlon Railway. The stationery supplied to State Railways is paid for in cash, the money being deposited in the nearest treasury, and monthly returns of the recoveries so effected are forwarded to the civil account offices for adjustment. The Stationery office exercises no check over the indents submitted by the Store-keeper and Examiners of Accounts of the different State Railways and cannot therefore control their expenditure:—

STATE RAILWAYS.

	1891-92.			1892-93.		
	Actual cost of stationery supplied.	Packing charges.	Total cost, including charges.	Actual cost of stationery supplied.	Packing charges.	Total cost, including charges
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal ...	40,459	17	40,476	27,381	43	27,424
2. North-Western Provinces and Oudh	5,409	141	5,550	6,501	194	6,695
3. Punjab ..	23,864	554	24,418	20,528	397	20,925
4. Burma ...	15,478	425	15,903	30,342	685	31,027
5. Assam ...	843	68	911	187	15	202
6. Central Provinces...	152	3	155	483	16	499
7. India	2,417	93	2,510	2,267	93	2,360
8. Central India ...	119	8	127	25	2	27
9. Madras ...	591	40	634	911	57	968
Total ...	89,365	1,349	90,714	88,625	1,502	90,127

Local Funds.

9. Details of the issues to local funds and institutions according to Provinces are given below :—

	1891-92.				1892-93.			
	Actual.	Commission.	Charges.	Total.	Actual.	Commission.	Charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal	6,421	642	374	7,437	7,054	706	517	8,277
2. Central Provinces ..	36	4	3	43	34	3	6	43
3. North-Western Provinces and Oudh	1,402	140	37	1,579	2,731	273	59	3,063
4 Punjab	1,109	111	50	1,270	1,070	107	56	1,233
5. Burma	295*	30*	37*	362*	322	32	37	391
6. Assam	308	31	57	396	525	53	97	675
7. India	44	4	3	51	...	...	...	...
Total ...	9,615*	962*	561*	11,138*	11,736	1,174	772	13,682

10. The following is a statement of the receipts and charges of the Stationery Office. The 5 per cent. commission on the value of locally-purchased articles is added to the prime cost of such articles in preparing the price list of the year. It is therefore included in the cost of the articles supplied to each officer, and as the cost of supplies to each Local Government and Administration is recovered by the Government of India, it follows that the amount realized by levying this commission forms an Imperial receipt. The charges for establishment and contingencies on the other hand are borne by the Government of Bengal :—

	Receipts.	1891-92.		1892-93.	
		Amount.	Total.	Amount.	Total.
	1	2	3	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Five per cent. commission on the value of locally-purchased articles...	89,535 0 0		93,570 0 0	
2	Packing charges and cooly hire added to the cost of stationery supplied on payment	3,575 0 0*		4,239 0 0	
3	Ten per cent. commission realized on sale of stationery on payment ...	3,532 0 0*		4,243 0 0	
			96,642* 0 0		1,02,043 0 0
	Miscellaneous receipts realized in Stationery Office.				
1	Amount recovered from the Storekeeper on account of short receipts	50 13 6		43 15 1†	
2	Amount of sale-proceeds of unserviceable stores	2,000 8 4		12,680 3 0‡	
			2,051 5 10		12,724 2 1
3	Empty cases and planks sold ...	6 0 0		5 8 0	
4	Tin cuttings sold	39 6 9		34 8 9	
5	Empty bottles sold	.....		80 12 6	
		45 6 9		120 13 3	
	Less commission at 10 per cent. on items 3 to 5 paid to the Storekeeper	4 8 8		12 1 4	
			40 14 1		108 11 11
	Grand Total ...	.....	98,734 3 11*	..... *	1,14,875 14 0

† For 1891-92.
‡ Of which Rs. 12,601-2-9 for surplus stock sold.

	Charges.	1891-92. Actual.	1891-92. Total.	1892-93 Actual.	1892-93 Total.
	Establishment.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Permanent	30,136 6 1		31,126 13 11	
2	Temporary	3,071 8 9		3,182 4 3	
			33,207 14 10		34,309 2 2
	Contingencies.				
1	Godown rent	8,099 6 3		8,371 15 6	
2	Cooly hire	4,122 12 0		4,510 13 0	
3	Packing cases	12,968 10 11		16,177 5 4	
4	Freight	11,963 3 9		21,416 8 7	
5	Postage	1,607 0 0		1,612 15 6	
6	Printing charges	1,677 8 3		927 13 9	
7	Landing and shipping charges ...	2,215 13 10		565 5 5	
8	Miscellaneous	8,952 7 7		7,146 1 11	
			51,606 14 7		60,758 15 0
	Grand Total ...		84,814 13 5		95,068 1 2

11. To clearly understand the foregoing figures and statements, it is necessary to bear in mind that the Calcutta Stationery Office in regard to its expenditure is treated as an Imperial Department in the Finance and Revenue Accounts of the Government of India. All purchases of stores, whether made in England or India, are charged in the first instance to the Government of India. The purchases of stores made in India are debited to the head "Stationery purchased for Central Stores." On the other hand, the Government of India recovers the value of stationery supplied to Local Governments, State Railways, &c., and the necessary adjustments are made in the public accounts by the Civil Accounts Offices on figures furnished by the Stationery Department, which agree with the figures given in this report. The cost of stationery supplied to each Local Government is shown in the Provincial Accounts under the head "Stationery supplied from Central Stores." The financial results of the year 1892-93 may thus be generally summarized. The Imperial Government bear the charge of Rs. 2,63,408 for imported stores, of Rs. 18,49,597 for country-made stores, of Rs. 21,811 for English stores purchased locally, and of Rs. 6,49,600 for supplies to Departments and offices classed as Imperial, including the Census Department. On the other hand, it recovers from Local Governments, Postal, Telegraph, and Paying Departments, &c., the sums of Rs. 14,61,989, Rs. 90,945, Rs. 14,138, and Rs. 1,19,939, respectively, and holds a stock balance valued at Rs. 5,60,515.

Since the settlement of the present Provincial Contracts, the Government of India no longer bears the cost of stationery supplied to the Postal and Telegraph Departments, which is now charged to these Departments in the public accounts; the figures which are furnished by the Stationery Office to the Account Department for adjustment are therefore shown separately in the statement of issues in this report. Another change made in framing the new contracts was in regard to water-marked paper used with court-fee stamps. The cost of the paper supplied to Local Governments was previously debited to the head "30—Stationery and Printing," "Stationery supplied from Central Stores," the expenditure under which head was wholly debitable to Provincial Revenues. In the new contract, however, provision for such charges has been made under the head "6—Stamps," and as the expenditure under this head is divisible between Imperial and Provincial in the proportion of one-fourth and three-fourths, respectively, only three-fourths of the cost is chargeable to Provincial Revenues, the remaining one-fourth being treated as Imperial expenditure. It is necessary, however, to show in this report the actual amount expended in the purchase of the paper, as this is treated as an Imperial charge under the head of "Stationery purchased for Central stores."

12. The following statement gives the details according to provinces of the stationery supplied on cash payment to Regimental officers :—

	1891-92.				1892-93.			
1	Actual. 2	Commission. 3	Charges. 4	Total. 5	Actual. 6	Commission. 7	Charges. 8	Total. 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal ...	2,730	273	51	3,054	3,110	311	74	3,495
2. North-Western Provinces and Oudh ...	4,710	471	278	5,459	4,534	453	283	5,270
3. Punjab ...	5,156	515	323	5,993	5,830	583	365	6,778
4. Burma ...	866	86	98	1,050	467	47	58	572
5. Assam ...	323	32	49	404	700	70	107	877
6. Central Provinces	417	42	19	478	1,387	139	38	1,564
7. India ...	382	38	28	448	419	42	23	484
8. Central India ...	985	99	57	1,141	3,059	306	96	3,461
9 Bombay ...	...	...	...	...	72	7	5	84
Total ...	15,568	1,556	903	18,027	19,578	1,968	1,049	22,585

13. The following statement shows the details according to provinces of the value of stores supplied to vernacular departments of Government offices, charged against contract allowances :—

	1891-92.				1892-93.			
1	Actual 2	Commission. 3	Charges. 4	Total. 5	Actual. 6	Commission. 7	Charges. 8	Total. 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal ...	8,074	808	380	9,262	8,366	837	339	9,542
2 North-Western Provinces and Oudh ...	105	10	5	120	28	3	2	33
3. Assam ...	1,952	195	377	2,524	2,724	272	567	3,563
Total ...	10,131	1,013	762	11,906	11,118	1,112	908	13,138

14. The number of new offices which indented during the year was 87, while 152 offices indented direct for the first time instead of including their indents in those of superior officers, as shown in Appendix B. These added to the number who indented in 1891-92 raises the total to 3,531 indenting officers. The abolition of 44 offices during the year reduces the actual present number of indenting offices to 3,487. The following statement works out the value of the stores supplied to the general body of indenting offices and the average cost of stationery supplied to each, which comes to Rs. 129. The supplies made to the Telegraph Department, Railway Mail Service and State Railways, are excluded, as the quantity required for these departments is drawn on the indents of single offices and distributed by them to the departmental officers. The average consumption as obtained by last year's figures was 115, showing an increase in the year under report of Rs. 14 per office.

The increase in the average is to some extent due to the inclusion of the Central Provinces offices, as there are no very small offices among them, and some of them take large supplies. The fluctuations from year to year are also caused by the variations in the cost price of articles, and this prevents any exact comparison being made between the expenditure of any two years. Increase in expenditure is not, however, caused by the consumption of the ordinary articles of stationery, but in the extra articles. Country-made cream-wove foolscap paper is now supplied at Rs. 3-4 a ream, note paper at Rs. 1-8 a ream, double foolscap for drafting at Rs. 4-4 a ream, ink powder at 14 annas a dozen packets, sealing-wax at 6 annas per dozen sticks, and steel pen nibs at Re. 1 a gross. It is evident that with these low prices there must be a large extra consumption to cause an appreciable addition to the expenditure. When expense is incurred it is in the renewal of durable articles, such as rulers, inkstands, knives, scissors, paper-cutters, paper-weights; in the supply of binding materials for record-room purposes, such as marble paper, paste-boards, mill-boards, and leather, as well as in blank books for registers, and in drawing papers, tracing cloth, and water-colours used in settlement and survey work, and in brown paper and wax-cloth used for packing purposes. The recent introduction of copying presses into Government offices is a source of extra expense.

	Rs.	Rs.
Total issues to Provincial Governments ...	13,18,004	
„ „ to Imperial Governments, (exclusive of Rs. 2,025 for water-marked paper supplied to Hyderabad) ...	6,47,472	
„ „ to Postal Department ...	90,945	
„ „ to Telegraph ditto	14,138	
„ „ to local funds and other paying officers (exclusive of Rs. 540 for water-marked paper sold) ...	1,19,399	
		21,89,958
Deduct supplies to—		
Provincial Presses	10,59,892	
Imperial Presses	5,00,912	
Postal Press	61,173	
Railway Mail Service	18,662	
Telegraph Department	14,138	
State Railways	88,625	
		17,43,402
		4,46,556
Total number of officers	3,457	
Average cost of stationery issued to each officer is	129	

15. Appendix C shows the value of the issues according to the different articles supplied. As a comparative statement of the results of two years, it is not strictly reliable because the rates at which the articles are valued vary from year to year according to the changes in prices and fluctuations in exchange ; but it gives a general idea of the relative consumption for two years of the different articles enumerated. The general increase under all the common articles of stationery, such as printing paper, blotting paper, ink, pens, &c., may be explained by the fact that the public offices in the Central Provinces drew their full supplies of stationery from the Calcutta Stationery Office in the year under report. They had previously drawn only a portion of their requirements from the Calcutta office, and the larger part from the Bombay Office ; but the practice has been abandoned, and for the future the Calcutta Stationery Office will supply the requirements in full of public offices in the Central Provinces. The increase under the last item 'other articles' is partly caused by the orders of the Government of India directing that officers requiring trypograph, cyclostyle and other copying presses must obtain them from the Stationery Office.

16. Appendix D contains a comparative statement of the quantity and value of the different kinds of paper supplied to the Government printing presses. The value of hand-made paper supplied to the Government of India Presses has fallen from Rs. 5,532 in 1891-92 to Rs. 1,463 in 1892-93. In Bengal there is a similar decrease from Rs. 46,682 to Rs. 26,530. This reduction has been caused by substituting, as far as possible, the finer kinds of machine-made papers (blue-laid and cream-wove) for the hand-made papers. There has consequently been a larger consumption of the latter papers to the extent, however, of only Rs. 9,778, whereas the saving in hand-made papers comes to Rs. 24,221. The greater portion of this saving is in Bengal, where the registers required by the Registration Department have for the first time been printed on machine-made instead of hand-made papers.

A large expenditure in hand-made paper in Bengal was fortunately averted by substituting machine-made for hand-made papers for some new forms and registers prescribed by the High Court. There has been no actual increase in the supplies of hand-made papers to the Allahabad Press, although the figures show that 373 reams were supplied in 1892-93 against only 66 in the previous years, but nearly half the quantity shown as issued in 1892-93 properly belongs to the accounts of 1891-92. The paper was not, however, received from England till the accounts of 1891-92 had been closed. The increase in printing papers in Bengal has been caused by supplying a larger number of forms for survey, settlement, and land acquisition purposes. There has been an increase in the supplies to the presses in Burma of Rs. 21,858, but I am unable to state the reason for the increased demand as the Stationery Office has no knowledge of the details of, or control over, the expenditure in paper of any of the printing presses except those in Bengal.

17. Appendix E shows the value of country-made paper purchased in India during 1891-92 and 1892-93. There is an increase in the latter year of Rs. 57,287. Of this Rs. 16,188 is due to the larger purchases of water-marked paper used with court-fee stamps. Eliminating the cost of this paper, which is sold at a profit, the actual increase in expenditure on country-made paper during 1892-93 was Rs. 41,099. This, as previously explained, has been caused to some extent by the larger quantities of printing paper required for use in the printing presses in Bengal and Burmah. It is also due to the larger quantities of blotting paper and writing papers required to meet the indents of officers in the Central Provinces.

18. No change was made in the contract rates for Indian papers during the year 1892-93, and they remained as fixed for the previous year. According to the arrangements sanctioned in Government order No. 1036, dated 31st August 1891, for testing the relative prices of English and India papers, samples of the different descriptions of paper procured from the local mills were despatched to the Director-General of Stores at the India Office in October last, and a quotation of the rates at which English papers of like quality can be procured was obtained from him. The usual tenders for the supply of paper of local manufacture required for the public service were obtained in due course from the local mills, the maximum rates for blue-laid and cream-wove papers being fixed at 3 annas 7 pies and 3 annas 6 pies per lb., respectively, in order to reduce them to the level of English prices. This was a reduction of 2 pies and 1 pie per lb. respectively on previous rates. At a conference of officers held at the Board's office on 21st March, presided over by the Hon'ble Member Mr. Lyall, it was decided that these rates were cheaper than the English rates, taking the official rate of exchange at 1*s.* $2\frac{3}{4}$*d.*, and making fair allowances for freight and packing charges. For this reason the tenders from the local mills for the superior kinds of paper at the rates stated were accepted, as well as the tenders for the commoner sorts at the same rates as obtained last year. In Government order No. 2336Mis., dated the 10th July 1892, His Honour the Lieutenant-Governor directed that the issue of English-made writing paper of any kind should be discontinued to all indenting officers under the Government of Bengal without exception, save with the special sanction of Government, country-made paper being found quite good enough for all ordinary office business. On the result of the new contracts being reported to the Government of India, and that the four kinds of country-made writing paper marginally mentioned are cheaper than imported papers of similar grades, and are practically as good in quality, further instructions were given to me to supply Indian papers on all indents in which papers of the kind mentioned are required from Local Governments and Administrations and from departments of the Government of India, and officers subordinate thereto. As the stock of English writing papers in the Stationery Office had been gradually reduced, in view of their probable substitution by Indian papers, immediate effect has been given to these orders, and all Government offices are now supplied with Indian writing paper instead of English. The saving which will be effected by this change is estimated at about Rs. 46,000 a year, but this result is arrived at by taking the prices of English papers furnished by the India Office. It is, however, very doubtful whether the India Office could really supply good paper at the prices quoted by the English contractors. It is an interesting and significant fact that the English Stationery Office has recently found it necessary to raise the prices of paper required for use in public offices, and applied for an extra grant of £20,500 for the purpose. In a periodical entitled the World's Paper Note Review, it is stated that "experience has shown that the low-priced papers were largely adulterated, and complaints were common of their brittleness and deterioration. In the case of blue-laid, 16lb. foolscap loft dried paper used in considerable quantities for enclosing and minuting correspondence in the War and other Departments, the price fixed in 1883 was 13*s.* 6*d.* a ream. From that date the price dropped gradually until in 1891 it reached 7*s.* 4*d.* Since the early part of last year, when new and improved testing machines were brought into use, the examination of this paper has been strictly carried out, and the result has been a return to the old qualities at something like the old prices, the last purchases having been made at 12*s.* 8*d.* a ream. One other class of

Cream-wove foolscap.
Blue-laid foolscap.
Cream-wove quarto post.
Cream-wove note.

papers the commoner "printings" may be referred to, in which a rise of price is to be explained by improvements required in the materials of which the paper is made. Within recent years many materials, not formerly utilized, have been introduced into the manufacture of paper. The chief among these has been, perhaps, wood, which is now very largely employed. In consequence of well founded complaints received of deterioration in the quality of paper used for printing blue books and other papers of this kind, it has lately been judged necessary to prohibit in any but special papers required for purely ephemeral uses any mixture of "mechanical wood pulp," which it may be remarked was chiefly noticed in the imported papers. The result of the prohibition has been an advance of quality and price and incidentally a reduction in the proportion of foreign papers accepted." The above information shows conclusively that the low-priced papers in the English market are unsuitable for official work and correspondence, and these are, I believe, the same class of papers for which the rates are quoted by the India Office. Indeed, the samples received from England are not free from the suspicion of wood pulp. However the case may be with regard to the English papers supplied to the Calcutta Stationery Office, it can be safely asserted that the Indian paper is not adulterated, being made from good rags and grass fibre, and the public service is supplied with a good substantial article at a less price than that at which it could be imported.

19. The following statement shows, I think, that by the substitution of country-made articles for English stores in the year 1892-93, there is a gain in cost as compared with the expenditure of the year 1887-88 of Rs. 1,39,000, and further that if all stationery stores required in 1892-93 had been procured through the India Office, assuming the prices to be the same for English and India stores, there would have been an extra expenditure of Rs. 9,33,740 as compared with what actually took place. From a pecuniary point of view alone, the result of the large and increasing purchases of country-made stores by the Stationery Office may be considered eminently satisfactory, apart altogether from a consideration of the impulse given to private enterprise. There can be no doubt, however, that the great development of paper manufacture in India is due to the support it has received from the Government as the largest purchaser in the market.

Statement showing the gain in substituting country-made articles for English articles obtained through the India Office.

Details.	English articles calculated at 2*s.* a rupee.	Country-made stores.	Remarks.
	Rs.	Rs.	
Value of stores received in 1887-88 ...	5,03,109	9,15,679	
Value of stores received in 1892-93 ...	2,63,408	18,49,597	
Value of English stores procured through the India Office in 1887-88, but substituted in 1892-93 by country-made articles	2,39,701		
Fifty-eight per cent. on account of exchange and freight for 1892-93 ...	1,39,027	...	The Government gains Rs. 1,39,027 in substituting the country-made articles for English articles.
Deduct the value of imported stores substituted in 1892-93 by locally-manufactured articles	...	2,39,701	
Value of purely country-made articles ...	...	16,09,896	
Fifty-eight per cent. on account of exchange and freights, &c., of the country-made articles are now procured through the India Office ...	...	9,33,740	The Government would be loser by Rs. 9,33,740 if the country-made articles had been procured from England.

20. Complaints in regard to the quality of English stores have not been numerous nor of a serious nature. The gumming of some of the foolscap envelopes was said in a few cases to be defective, and the lead pencils supplied in one instance to the Postal Department were stated to be not sufficiently hard to obtain good impressions when used with carbonic paper. Fault was also found with some of the tracing cloth and press copying ink, and the Superintendent of the Central Press raised objections to the cloth supplied for book covers, on the ground that it attracted cockroaches. All such complaints receive due attention, and where the quality of stores is found to be inferior, the complaint is brought to the notice of the Director-General of Stores, India Office, who always takes prompt steps to remedy defects.

21. The examination of country-made articles is made by the Store Examiner, Mr. Donnithorne, before they are accepted and passed for admission into the store-rooms, and he has performed his work with care and intelligence, as is proved by the small number of complaints received from the general body of indenting officers in regard to these articles, a list of which is given in Appendix F, Part II. In many cases large deliveries by the Paper Mills of country-made paper have been either wholly rejected or returned to be overhauled on account of such defects as torn sheets, insufficient sizing, irregularity in shades of colour, spots, and creases and bad cutting. It is impossible to always detect such defects in a large consignment, as the portion examined may be quite up to standard, while the rest may be defective in some respect. The responsibility of the Mill Agents to make good any paper ultimately rejected by the printing presses as faulty has been enforced with good results, as greater care has been taken both in details of manufacture and sorting.

Supply of Newspapers, Periodicals and Books.

22. In 1892-93, Messrs. King, Hamilton and Company were employed as agents for the supply of all newspapers, periodicals and books published out of India to the Government offices on the same terms as in the previous years. The Indian publications were supplied under the direct orders of this office by the publishers themselves.

The supply of school and religious books, maps and materials to the Army schools in the Presidency of Bengal was made during the year under report by the Calcutta Agents of Messrs. William Collins Sons and Company, of Glasgow, who allowed a discount of 25 per cent. off the published prices on books, and charged a commission of 20 per cent. on the actual English price of the materials. A large number of exercise-books of various sorts, that were required by these schools, were also supplied by the above firm. In order that requisition may be promptly complied with, the contractors under the terms of their contract keep a stock of these books and materials in India, on an estimate furnished by the Director of Military Education in India.

The following is a comparative table showing the total number of newspapers, periodicals and books distributed among Government officers:—

Years.	Total number of officers supplied.	Number of—			
		Newspapers.	Periodicals.	Books.	Exercise books.
1891-92 ...	1,221	2,045	2,193	21,266	...
1892-93 ...	1,339	2,716	3,195	27,012	23,000

The increase in the number of indenting officers and in the supplies of books and periodicals is attributable to the fact that several officers, who were hitherto not aware of this new procedure of obtaining publications through this office have now adopted it.

The total payment made on account of books, newspapers and periodicals during the year under report was Rs. 97,586-12-9, against Rs. 68,987-0-6 in the preceding year. The increase of Rs. 28,599-12-3, though chiefly due to increased supplies, was also caused by the fact that many outstanding bills for 1891-92 were paid during the past official year. A statement showing the cost of each department is herewith appended.

From the reports received from the several officers, it appears that the publications supplied under the orders of this office were generally received by them punctually and regularly.

Statement showing the expenditure on account of subscription to newspapers, etc, for Governments and Departments during 1892-93.

	Rs.	A.	P.
1. Financial Department, India	2,294	9	2
2. Home Department, India	7,447	5	7
3. Revenue and Agricultural Department, India ...	914	2	2
4. Legislative Department, India	560	7	9
5. Public Works Department, India	2,317	0	11
6. Foreign Department, India	2,179	15	1
7. Military Department, including Director-General of Military Works	18,449	10	2
8. Military Education	17,863	14	9
9. Military Prisons	671	3	8
10 Government of Bengal	13,824	4	10
11. Government of North West Provinces and Oudh ...	10,198	4	7
12. Government of Punjab	5,640	7	11
13. Administration of Assam	956	6	2
14. ,, ,, Burma	2,613	15	10
15. ,, ,, Central Provinces	1,453	7	11
16. ,, ,, Ajmere and Merwara ...	11	0	6
17. Rajputana Agency	354	10	9
18. Central India Agency	182	4	0
19. Baroda Agency	148	0	0
20. Beluchistan Agency	239	9	8
21. Hyderabad Residency	2,078	7	7
22. Director-General of Railways	2,215	1	5
23. ,, ,, ,, Post Offices	1,845	13	10
24. ,, ,, ,, Telegraphs	1,296	6	1
25. Chief Commissioner of Andaman Islands ...	81	12	0
26. Surveyor-General	793	10	3
27. Meteorological Reporter to the Government of India	233	7	0
28. Director of Geological Surveys	741	9	6
29. Inspector-General of Forests	3	11	8
	97,610	12	9
Less amount refunded by the Publisher, Punjab Record, on account of the Commissioner, Ajmere	24	0	0
	97,586	12	9

Supply of Rubber-stamp and Stamping-ink, &c.

23. This branch has been added from 1st April 1890 under Resolution No. 1005, dated 28th February 1890, from the Government of India, Department of Finance and Commerce.

The total number of indents complied with during the year under report was 1,126, as shown in Appendix G, against 959 in the previous year. The number of rubber-stamps supplied was 3,352, being an increase of 718 over the number supplied in 1891-92.

The total expenditure incurred on account of rubber-stamps and stamping-ink, &c., was Rs. 14,838-2-0, inclusive of freight and other charges, as shown in the statement below, against Rs. 11,843-1-6 in the previous year:—

Particulars of Issues.	Cost of rubber-stamps and inks supplied in 1892-93. Rs.	A.	P.
1. Value of rubber-stamps, inks and pads supplied to departments and officers under Provincial Governments	8,523	7	3
2. Value of rubber stamps, inks and pads supplied to Vernacular Department charged against contract allowance ...	900	0	0
3. Value of rubber-stamps, inks and pads supplied to departments and officers under the Government of India	3,874	4	0
4. Value of rubber-stamps, inks and pads supplied to Postal Department	18	0	0
5. Value of rubber-stamps, inks and pads supplied to Telegraph Department	492	2	0
6. Value of rubber-stamps, inks and pads supplied to State Railways on payment	957	2	0
7. Value of rubber-stamps, inks and pads supplied to local funds and institutions on payment	50	2	9
8. Value of rubber-stamps, inks and pads supplied to officers on cash payment	23	0	0
Total ...	14,838	2	0

The increase was principally in departments under the Government of India, Bengal, and in the Punjab. In Bengal the larger demand may be attributed to:—

The introduction of rubber-stamps into all Treasuries for stamping chalans, *vide* Circular No. 1 of January 1893, of the Board of Revenue, Lower Provinces.

In the Punjab a larger supply of stamping-ink was made to the North-Western State Railway, Lahore, and larger demands for stamps were made by the Government Telegraph and Commissariat Departments.

The entire contract for the supply of rubber-stamps, stamping-ink and pads has been given to Mr. J. C. S. Robinson for three years from 1st April 1892 to 31st March 1895, at rates exclusive of charges for postage and freight, &c., as approved by the Board in their letter No. 160B, dated 7th June 1892. The contractor has executed orders promptly and worked satisfactorily.

The following statement shows the expenditure incurred by the several Provincial Governments and Administrations (inclusive of Vernacular Departments):—

	Governments.	In 1892-93. Rs.	A.	P.
1.	Bengal	5,293	4	0
2.	North-Western Provinces and Oudh	1,442	10	0
3.	Punjab	1,707	0	0
4.	Assam	269	15	0
5.	Central Provinces	482	7	0
6.	Burmah	148	8	0
7.	Burmah, Upper	159	4	0
	Total ...	9,503	0	0
	Deduct on account of charges to Vernacular Department ...	79	8	9
	Net charges ...	9,423	7	3

From 1st April 1892, under orders from the Comptroller-General, the charges on account of rubber-stamps are treated in the same way as stationery charges and debited to the grant for "Stationery purchased for Central Stores."

Appendices H and H (1) show the distribution on account of the cost of rubber-stamps and stamping-ink, &c., claimed from each Local Government and Administration in detail of departments under them as well as from the Postal and Telegraph Departments during 1892-93.

Form Branch.

24. The Form Branch of the Stationery Office acts as a distributive agency for the supply of printed forms required by public offices in Bengal and Assam and as a controlling authority over the indents submitted by these offices. The printing of the forms is done on the requisition of the Superintendent of Stationery at the Presidency Jail Press. Certain account forms are supplied to Treasury officers under the Comptroller of India Treasuries, such as Quetta Sibi, Coorg, &c., where the Bengal account forms are used. Stamp forms are also sent to all the Treasury Officers, including those in the North-Western Provinces and Oudh, Punjab and Burmah, who obtain supplies of stamps from the Calcutta Central Depôt. The work performed in the portion of the office where forms are stored and despatched during the year under report was attended with the same difficulties, as regards accommodation, as in 1891-92. The want of space, and the darkness of the corridors are very much felt especially in the rainy season, and when large numbers of forms are received from the press. To store the forms, for which there was no room in this office, additional godowns at No. 4, Post Office Street, were rented at Rs. 500 a month for six months, and temporary establishments were engaged for issuing and despatching the forms. The lease of these godowns has been renewed for a further period of six months at a reduced rent of Rs. 400.

25. The following abstract exhibits the total receipts and issues of the year under report, as compared with the figures of the previous year. Details are shown in Appendix I:—

	1891-92.	1892-93.	Difference.
Receipts ...	96,688,566	137,494,831	40,806,265
Issues ...	87,895,207	107,897,243	20,002,036

The total number of forms received from the press was 40 millions in excess of the number received during the previous year, and 70 millions in excess of that in 1890-91. The increase is to some extent due to the receipt of a large number of forms from the press in the beginning of the year under report, that should have been supplied by the press before the close of the previous financial year, and also to the receipt of several forms in the latter part of the year 1892-93 that should have been sent in by the press after the close of the year. On the issue side there is an increase of twenty millions, of which 119 lakhs is under special forms and 41 lakhs in the Board of Revenue forms, and all of these forms were required for survey, settlement and land acquisition purposes. The cost of the greater portion of these forms is recoverable.

26. There is a decrease of 30 lakhs in High Court Forms, but this was to be expected, as the issues last year were abnormally high. On the other hand, there is an increase of 13¼ lakhs in Registration forms, of 5½ lakhs in Treasury Account forms (A.G.B.), and of 7½ lakhs in Police forms. In Assam forms there has been an increase of nearly 9 lakhs in Revenue forms and of 3 lakhs in Police forms. A detailed statement of the issues is contained in Appendix O.

27. Since the commencement of the present official year, an arrangement has been made that all indents for forms required by officers engaged in settlement and survey works shall be sent direct to the Superintendent, Government Printing, Bengal, instead of through the Stationery Office. The forms will, therefore, in future be printed under the instructions of the Director of Land Records and Agriculture, Bengal, or the Director of Surveys, Bengal, as the case may be, who will correspond with the press direct in regard to the printing of these forms. The value of forms supplied to Settlement Officers for the settlement of private estates is intimated to the indenting Officer, who is requested to realize the amount and credit it in the Treasury. During 1892-93, Rs. 2,812-2-10 were realized and credited to Government on account of these forms, as shown in Appendix N. As such recoveries are not effected until the settlement of the estate is completed, there are large sums still due to Government.

The following statement shows the actual work which the press had in hand, month by month, from 1st April 1892 to 31st March 1893:—

Date.	Forms.	Books.	Envelopes.
30th April 1892	36,033,714	57,560	3,324,704
31st May „	32,989,813	81,931	2,569,521
30th June „	27,597,189	44,586	2,660,593
31st July „	24,025,279	70,673	2,377,097
31st August „	33,563,875	87,456	3,579,536
30th September „	24,299,595	64,448	2,414,772
31st October „	16,669,019	56,108	483,007
30th November „	22,770,072	65,177	3,095,071
31st December „	23,683,704	29,777	28,29,199
31st January 1893	21,429,247	15,687	2,451,900
28th February „	28,204,534	32,432	3,045,508
31st March „	22,829,956	30,760	2,445,575

28. The following abstract shows the number of indents of all kinds supplied during 1891-92 and 1892-93 :—

	Balance of previous year.	Number received during the year.	Total.	Number supplied.	Number remaining unsupplied.
1891-92 ...	1,337	7,375	8,712	6,633	2,079
1892-93 ...	2,079	7,914	9,993	8,253	1,740
Increase ...	742	539	1,281	1,620	...
Decrease ...	...	...	...	...	339

From the above figures it is seen that the number of indents received during 1892-93 has increased by 539. There is also an increase of 1,620 in the number of indents supplied, and the number of indents remaining unsupplied has decreased by 339. The number of items issued during the year under report was 180,552, against 150,385 in the previous year, and 129,081 in 1890-91. This increase is due to the revision of old forms as well as the introduction of new forms in several sections.

29. The following statement shows the work done by the Form Department for the last three years in regard to the regular annual indents for standard forms. Supplementary indents are only included in the last item :—

	1890-91.	1891-92.	1892-93.
Indenting officers ...	3,572	3,728	3,650
Annual indents received ...	3,275	3,348	3,223
Forms required in annual indents	66,580,137	72,922,120	80,709,519
Total forms supplied, including supplementary indents	68,403,460	87,895,207	107,897,243

It is clear that the work of the Form Department is gradually increasing year by year.

30. One of the sections ("Small Cause Court,") out of 56 sections shown in my report for last year has been expunged from the list, as the Small Cause Court forms have been transferred to the "High Court Civil Miscellaneous" section under orders of the High Court. In Appendix K of the report a list of standard forms, in each of the sections, is shown, as well as the number of new forms that have been introduced and of old forms that have been revised during the year 1892-93. The number of newly prescribed forms, as compared with the previous year, is 407 against 497 ; the number of forms revised is 377 against 131. As the Board are aware, the frequent revision of old forms and the introduction of new forms have been the cause to a great extent of the very large increase in the number of forms printed and issued. It is hoped that the Board's recent Circular Order No. 46B of 9th June 1893 will effect an improvement in this respect, and that the Heads of Departments will adhere to the rule to avoid, as far as practicable, the revision or introduction of any form until the proper time arrives for printing a fresh supply.

31. The following figures show the total number of forms sent to the public offices in Assam during the year 1891-92 and 1892-93 :—

	1891-92.	1892-93.	Increase.
Standard forms	96,29,906	10,666,768	1,036,862
Special forms	81,330	495,556	414,226

The increase in the number of standard forms is chiefly in Assam Revenue, Assam Police, Assam Medical and Assam Jail forms, while that in the number of special forms is due to the fact that a larger number of indents were received from the officers than in the previous year, as well as to the heavy demands made by the Officer in charge No. 6 Survey Party, and the Settlement Officer of Jantia in Sylhet. The following statement shows the value of saleable forms and service-books which were supplied to officers in Assam during the years 1891-92 and 1892-93, as well as forms supplied to Local Funds on payment:—

	Service-books.	Saleable forms.	Forms supplied to Local Funds.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1891-92 ...	26 12 9	1,830 1 0	119 7 7
1892-93 ...	19 2 0	2,129 11 6	529 5 7
Difference ...	—7 10 9	+299 10 6	+409 14 0

32. The charges and receipts of the Form Branch are as follows:—

RECEIPTS.

Statement showing receipts for the years 1891-92 *and* 1892-93.

	1891-92.	1892-93.	Increase.	Decrease.
Sale proceeds of service-books and forms to public in Bengal and Assam ...	16,793	18,725	1,932	...
Value of forms supplied to Local Funds, &c., in Bengal and Assam ...	12,195	15,116	2,921	...
Value of forms supplied to Wards' Department	64	218	154	...
Sale proceeds of obsolete forms ...	457	525	68	...
Value of forms supplied to Inland Labour Transport Fund	108	71	...	37
Total ...	29,617	34,655	5,075	37

CHARGES.

Statement showing the charges for the years 1891-92 *and* 1892-93.

	1891-92.	1892-93.	Increase.	Decrease.
	Rs.	Rs.	Rs.	
Office and store establishment ...	14,054	14,336	282	...
Allowance to Assistant Superintendent for visiting the Jail Press	600	600	...	...
Freight, postage, coolie-hire, packing and other contingencies	31,446	43,024	11,578	...
Total ...	46,100	57,960	11,860	...

In the receipts there was an increase of Rs. 5,038, which is due to the larger sales of saleable forms. The details of these are given in Appendix L. There was also an increase in the establishment charges, which is due to the increments allowed to a few clerks and to the employment of the extra establishments sanctioned under Government orders Nos 5516, 1809SR, 2407SR, 2835SR, and 1050 Misc., dated 28th December 1891, 27th April 1892, 14th July 1892, 6th August 1892, and 22nd February 1893, which were received with Board's endorsements Nos. 319B, 131B, 199B, 225B, and 73B, dated 31st December 1891, 30th April 1892, 18th July 1892, 10th August 1892, and 27th February 1893 respectively. The increase in freight, postage, coolie hire, and packing and other contingent charges is due to the despatch of a larger number of forms and rent of outside godowns, hired from time to time, as sanctioned under the Government orders cited in the margin.

No. 5268, dated 16th December 1891, received with Board's endorsement No. 304B., dated 16th December 1891.

No. 238T.—F., dated 6th June 1892, received with Board's endorsement No. 165B., dated 13th June 1892.

No. 4373 Miscellaneous, dated 21st November 1892, received with Board's endorsement No. 336B., dated 25th November 1892.

No. 947F., dated 17th February 1893, received with Board's endorsement No. 65B., dated 22nd February 1893.

33. Economy, where possible, has been effected in substituting cheaper for expensive paper, and by reducing the sizes of forms. The indents received from the different indenting officers have been carefully checked. The quantity expended, the balance in hand, and the annual consumption have been carefully scrutinized before passing any requisition. Appendix M, shows how the requisitions of officers have sometimes been curtailed.

34. The monthly returns sent by the Superintendent of Government Printing in Bengal show that Rs. 2,14,091-5-9 is the total cost of printing the forms supplied to the Stationery Office from April 1892 to March 1893. The cost of paper supplied to the press during the year under report was Rs. 6,09,842-3, so the total cost of printing the forms, including paper, during the year 1892-93 is Rs. 8,23,933-8-9 or over one lakh of rupees in excess of that in the previous year, and more than four lakhs in excess of the expenditure in the year 1890-91. And this result has been obtained notwithstanding a large reduction in the cost of printing Registration forms by the substitution of machine-made for hand-made paper. Full details in regard to the expenditure incurred in form printing will be given in the report on the Provincial expenditure of the Stationery department. The larger issues of both stationery and forms during the year added considerably to the work of packing and despatching, which is always more or

less hampered by want of room, and the consequent storage of forms and stores in outside godowns. Since the commencement of the current year, space has been cleared on the premises facing the Strand for the erection of new stationery store-rooms, and the accommodations previously available has been further curtailed by the dismantling of a portion of the present buildings. Until the new buildings are completed, the packing and despatching work will be done under great difficulties. The larger portion of the stores issued are despatched from the Howrah terminus of the East Indian Railway, and when many cases are sent in one day, unavoidable delay sometimes occurs in obtaining and sending on the railway receipts for the goods to the consignees. In such cases frequent complaints were made by the consignees that they could not obtain delivery of the goods and had to pay demurrage charges. It became necessary, therefore, to issue a circular to indenting officers, explaining that by the rules of the Railway Companies delivery of goods could be obtained in the absence of the railway receipt on an indemnity note, and demurrage charges need never be incurred. On a representation made by me to the Superintendent of Traffic, East Indian Railway, the procedure in this respect has been simplified, in order to give greater facility to Government officers in receiving consignments. In lieu of indemnity notes, station-masters are now authorized to accept from Government officers, signing with the same official designation as the address on the goods, manuscript certificates, holding the East Indian Railway Company harmless and indemnified in respect of all claims to the goods. On receipt of such certificate, delivery may be given without further formality. An officer who has received notice from the local station-master of the arrival of a consignment addressed to him in his official capacity, for which the railway receipt has not reached him, can now obtain immediate delivery of the goods on forwarding to the station-master the certificate above described. During the year under report no stores have been lost at sea or in transmission by river steamers, but a case of stationery was broken into by thieves, and part of its contents stolen in a goods train in the Punjab. A claim has been preferred upon the East Indian Railway Company for the value of the stolen stores.

35. Owing to the pressure of work at the close of the year, principally owing to the Central Provinces indents coming in then, the issue work fell into arrears. To clear off the indents in hand and to bring them into the year's accounts, the stationery stock-taking was postponed from the 15th March to 1st April, with the result that the store and ledger accounts could not be closed as early as usual. This delayed the preparation of the figures and statements required for this report which, I regret, I have been unable to submit to the Board on the due date. I trust that the establishment, which I have applied for to deal with the great increase of work, may soon be sanctioned.

36. In the discharge of his duties as Assistant Superintendent, Mr. Meik has given me most valuable assistance, especially in arranging details connected with the hiring of outside godowns, and the storage there of stationery and forms. He has visited the Jail Press regularly three mornings in the week, before the daily work in the Stationery Office commences, and in consultation with the Deputy Superintendent of the Jail has greatly facilitated the progress of work between the two departments.

I have the honour to be,

SIR,

Your obedient servant,

F. C. BARNES,

Superintendent of Stationery.

TABULAR STATEMENT I.

Value of English articles obtained from the India Office, London, during 1891-92 *and* 1892-93.

Description of stationery.	1891-92.				1892-93.			
	Amount in sterling.	Indian money at 2s. a rupee.	45 per cent. for exchange, freight, &c.	Total of columns 3 and 4.	Amount in sterling.	Indian money at 2s. a rupee.	58 per cent. for exchange, freight, &c.	Total of columns 7 and 8.
1	2	3	4	5	6	7	8	9
	£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.	£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Paper, drawing ...	928 12 11	9,286 7 4	4,178 14 6	13,465 5 10	1,816 17 9	18,168 14 0	10,537 15 2	28,706 13 2
2. Do., writing ...	2,390 8 4	23,904 2 8	10,797 6 0	34,701 8 8	7,545 2 2	75,451 1 4	43,761 10 1	1,19,212 11 5
3. Do., printed coloured	14 19 6	149 12 0	67 6 2	217 2 2	7 10 4	75 2 8	43 9 7	118 12 3
4. Do., binding ..	395 9 1	3,954 8 8	1,779 8 9	5,734 1 5	147 15 6	1,477 12 0	857 1 6	2,334 13 6
5. Do., press-copying	167 15 5	1,677 11 4	754 15 6	2,432 10 10	140 16 2	1,408 1 4	816 11 0	2,224 12 4
6. Do., other kinds ...	133 2 1	1,331 0 8	598 15 6	1,930 0 2	146 7 3	1,463 10 0	848 14 6	2,312 8 6
7. Parchment ...	738 10 0	7,385 0 0	3,323 4 0	10,708 4 0	823 4 6	8,232 4 0	4,774 11 3	13,006 15 3
8. Envelopes ...	360 4 11	3,602 7 4	1,661 9 8	5,354 1 0	574 16 6	3,748 4 0	2,173 15 9	5,922 3 9
9. Drawing materials ..	2,190 13 4	21,906 10 8	9,858 0 0	31,764 10 8	3,932 9 3	39,324 10 0	22,808 4 6	62,132 14 6
10. Water colours ...	271 5 6	2,712 12 0	1,220 11 10	3,933 7 10	462 1 0	4,620 8 0	2,679 14 3	7,300 6 3
11. Writing materials ..	2,594 15 7	25,947 12 8	11,676 5 1	37,624 4 9	3,728 3 2	37,281 9 4	21,623 5 1	58,904 14 5
12. Miscellaneous articles	1,291 18 4	12,919 2 8	5,813 10 0	18,732 12 8	1,525 1 1	15,250 8 8	8,845 5 0	24,095 13 8
13. Binding materials ...	2,564 5 1	25 642 8 8	11,539 2 4	37,181 11 0	4,835 8 3	48,354 2 0	28,045 6 3	76,399 8 3
14. Blank books ...	127 19 4	1,279 10 8	575 13 7	1,855 8 3	199 5 3	1,994 2 0	1,156 9 5	3,150 11 5
15. Press copying materials	284 12 1	2,846 0 8	1,280 11 6	4,126 12 2	519 9 8	5,194 13 4	3,013 0 1	8,207 13 5
16. Printing materials ...	..	...	...	...	6 6 0	63 0 0	36 8 8	99 8 8
17. Water-marked paper for bills of exchange.	...	...	...	...	129 18 9	1,299 6 0	753 10 2	2,053 0 2
Total ...	14,472 11 6	1,44,725 12 0	65,126 9 5	2,09 852 5 5	26,340 15 7	2,63,407 12 8	1,52,776 8 3	4,16,184 4 11

TABULAR STATEMENT II.

Value of country papers received from the several Mills, and the Caledonian Press, during 1891-92 *and* 1892-93.

Description.	Bally.		Titagar.		Bengal.		Lucknow.		Scindia.		Caledonian Press.		Total.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. White printing ...	1,60,577 1 10	1,43,828 1 6	1,51,848 15 4	1,85,541 6 3	1,03,438 8 0	1,05,701 6 6	43,264 10 4	69,773 6 2	51,302 9 7	26,707 7 9	..	...	5,10,431 13 1	5,31,551 12 2
2. Coloured do. ...	20,483 9 9	15,730 12 6	16,176 4 6	21,619 9 9	5,246 10 9	12,233 5 0	5,704 4 7	3,713 2 0	3,375 13 10	2,437 7 9	..	..	51,046 11 5	55,734 5 0
3. Buff or half-bleached.	1,02,519 9 9	67,368 15 5	1,31,637 13 1	1,41,570 2 3	1,01,824 7 0	1,29,114 3 1	78,393 4 0	90,796 10 6	34,540 14 2	23,441 10 8	...	2,140 11 9	4,47,916 0 0	4,54,422 5 8
4. White cartridge ...	8,150 2 0	1,355 4 0	14,655 7 6	11,356 11 6	13,611 6 6	22,559 4 6	2,396 1 0	5,776 7 6	17,733 5 4	14,251 4 0	...	...	56,546 6 4	55,698 15 6
5. Yellow-wove cartridge.	343 2 0	...	528 4 0	...	...	..	...	...	...	...	...	...	871 6 0	...
6. Half-bleached cartridge.	3,594 1 3	...	1,363 13 3	8,364 10 3	1,914 11 0	...	945 5 0	...	...	...	...	...	7,817 14 6	8,364 10 3
7. Brown cartridge ...	10,065 6 8	15,748 5 9	27,935 14 6	15,402 2 0	645 5 0	...	6,219 5 7	13,703 15 3	14,994 3 6	4,290 3 9	...	...	59,860 3 3	49,204 10 9
8. Ditto ditto, glazed.	4,599 6 0	10,651 10 8	16,499 2 6	13,817 4 2	...	5,424 3 6	...	345 0 10	4,983 1 2	1,151 0 8	...	...	25,991 9 8	31,389 3 10
9. Blotting ...	3,878 0 0	2,646 14 0	3,626 4 0	12,722 8 0	4,182 8 0	2,432 8 0	850 0 0	420 0 0	...	...	...	...	12,536 12 0	18,221 14 0
10. Cream-wove ..	99,021 6 2	1,22,192 9 0	1,33,445 7 10	94,333 7 6	8,189 4 2	1,044 1 6	26,428 12 10	47,346 9 4	313 8 8	...	...	...	2,67,398 7 8	2,64,916 11 4
11. Azure-laid ...	45,748 2 0	35,823 8 3	51,501 9 0	69,462 3 0	...	...	1,530 12 6	2,792 13 0	1,487 1 9	..	...	...	1,00,267 9 3	1,08,078 8 3
12. Water-marked ...	...	...	1,21,219 14 0	1,37,403 4 0	...	...	...	...	...	...	...	...	1,21,219 14 0	1,37,403 4 0
13. Cream-laid ...	...	...	...	2,625 0 0	...	...	...	...	...	...	...	...	...	2,625 0 0
14. Manilla paper ...	...	1,675 12 6	...	...	...	...	...	...	...	...	...	...	...	1,675 12 6
Total ...	4,58,979 15 5	4,17,021 13 7	6,69,346 13 6	7,14,283 4 8	2,39,052 12 5	2,78,809 0 1	1,65,792 7 10	2,34,658 0 7	1,28,730 10 0	72,279 2 7	...	2,140 11 9	16,61,904 11 2	17,19,192 1 3

TABULAR STATEMENT III.

Value of country-made miscellaneous articles purchased locally during 1891-92 *and* 1892-93.

	Description.		1891-92. Value.			1892-93. Value.		
	1		2			3		
			Rs.	A.	P.	Rs.	A.	P.
1.	Water colours ...	...	1,595	5	4	3,001	0	8
2.	Writing materials ...	...	11,679	7	4	15,264	10	5
3.	Printing „ ...	...	511	12	0	149	9	0
4.	Miscellaneous articles	...	29,747	3	8	32,243	13	6
5.	Binding materials ..	...	59,001	14	0	79,613	4	5
6.	Press copying materials	...	20	13	3	133	0	0
	Total	...	1,02,556	7	7	1,30,405	6	0

TABULAR STATEMENT IV.

Value of English stores purchased locally during 1891-92 *and* 1892-93.

	Description.		1891-92. Value.			1892-93. Value.		
			Rs.	A.	P.	Rs.	A.	P.
1.	Paper, drawing ...	..	...			84	0	0
2.	„ writing ...	...	2,181	5	11	3,034	3	8
3.	„ printing ...	...	7,964	15	0†	5,576	7	6
4.	„ coloured ...	...	...			42	8	0
5.	„ other kinds	...	22	0	0	40	0	0
6.	„ press copying	...	...			217	8	0
7.	Parchment ...	...	1	8	0	...		
8.	Envelopes ...	...	672	15	7	723	11	11
9.	Drawing materials	...	...			15	15	0
10.	Writing „	...	1,925	1	0	197	15	0
11.	Printing „	...	0	12	0	1	8	0
12.	Miscellaneous articles	...	280	11	11	1,367	4	9
13.	Binding materials	...	12,817	5	4‡	10,193	2	0
14.	Blank books ...	...	14	0	0	42	0	0
15.	Press copying materials	...	354	15	2	274	11	0
	Total	...	26,235	9	11	21,810	14	5

† Of this Rs. 7,774 for Printing Royal, 32 Rs.
‡ Of this Rs. 11,877 for Nainsook cloth.

APPENDIX A.

Comparative statement showing the distribution on account of cost of stationery claimed from each Local Government and Administration in detail of Departments under them during the years 1891-92 *and* 1892-93.

Number.	Departments.	Bengal.		North-Western Provinces and Oudh.		Punjab.		Assam.		Central Provinces.		Burma.		Upper Burma.		Total.	
		In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.	In 1891-92.	In 1892-93.
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1	Revenue	22,470 8	26,476 9	9,725 5	10,963 4	16,304 13	11,264 13	4,731 11	4,674 1	42 2	8,145 9	9,040 8	9,808 14	5,090 9	7,378 13	67,405 8	78,717 15
2	Forest	890 10	877 3	1,712 5	750 7	7 7	1,575 11	725 14	595 13	...	2,610 12	691 9	548 11	644 8	857 11	4,672 5	7,816 4
3	Customs	2,919 3	2,118 12	...	...	...	...	...	...	...	...	45 11	309 7	...	...	2,955 14	2,428 3
4	Opium	1,583 1	1,924 7	...	...	...	...	...	...	...	...	...	...	...	...	1,583 1	1,924 7
5	Administration	10,844 8	12,765 11	5,191 14	5,008 1	9,819 2	8,979 9	2,646 3	2,721 11	8,502 2	6,468 14	4,732 5	4,407 15	442 12	454 14	42,178 14	40,826 11
6	Law and Justice	17,717 0	17,471 11	7,818 2	8,269 1	5,275 0	1,210 11	180 10	159 6	...	148 10	535 9	444 0	89 13	148 9	31,616 2	27,852 0
7	Jail	1,180 8	1,384 10	555 4	562 3	671 9	1,181 14	351 6	310 7	...	123 13	408 4	502 13	268 12	554 10	3,435 11	4,630 6
8	Minor Departments	2,742 15	2,290 2	336 0	245 6	67 2	...	55 0	20 12	...	...	...	...	...	...	3,201 1	2,556 4
9	Police	787 6	930 14	2,488 4	2,671 0	1,773 1	2,256 5	681 9	826 9	...	1,712 2	2,927 2	3,476 6	4,072 12	5,153 1	12,730 2	17,056 5
10	Marine	372 1	428 1	...	...	...	...	...	...	...	...	73 0	276 3	388 8	38 0	833 9	742 4
11	Education	3,288 0	3,059 6	915 2	929 9	975 15	1,548 4	595 1	366 9	0 3	427 14	324 4	414 12	...	...	6,098 9	6,746 6
12	Public Works Department	9,822 2	7,655 6	7,018 12	8,188 7	8,311 14	12,584 4	1,741 14	2,183 0	1,607 7	3,956 3	2,739 14	3,338 12	3,688 2	2,976 3	34,930 1	40,892 3
13	Stationery and Printing	5,94,757 3	6,67,316 11	1,35,911 14	1,64,257 2	37,204 0	33,171 12	5,354 10	6,053 7	395 0	42,633 2	1,14,960 10	1,46,459 13	...	...	8,88,583 5	10,59,861 15
14	Registration	4,278 0	4,675 10	53 11	82 15	...	...	341 11	305 6	...	21 2	...	...	...	...	4,673 6	5,085 1
15	Ecclesiastical	73 1	66 9	...	...	20 9	13 3	...	...	...	...	44 9	22 4	...	...	138 3	102 0
16	Wards'	722 13	1,091 5	...	...	...	...	...	...	...	...	...	...	...	...	722 13	1,091 5
17	Vernacular Department	9,262 2	9,559 1	120 9	15 15	...	...	2,523 9	3,562 12	...	...	...	...	...	...	11,906 4	13,137 12
18	Joint Public Works and Road Cess	829 14	848 7	...	...	...	...	...	...	...	...	...	...	...	...	829 14	848 7
19	Medical	2,059 11	2,413 8	756 8	808 7	491 10	870 3	31 12	171 15	...	59 13	136 3	601 2	165 12	716 2	3,644 8	5,641 2
20	Local Boards	...	...	1,216 5	1,261 7	...	...	20 14	...	...	...	...	...	...	...	1,237 3	1,261 7
21	District Council	...	...	...	...	...	...	...	...	47 3	1,219 5	...	...	...	...	47 3	1,219 5
	Total	6,86,591 10*	7,63,363 15	1,73,819 15*	2,04,019 4	80,922 2*	74,686 9	19,981 12*	21,951 12	10,594 1	67,547 3	1,36,659 8*	1,70,611 0	14,854 8	18,277 15	11,23,423 8	13,20,457 10
	Water-marked paper for court-fee stamps	59,981 0	...	...	...	28,356 4	...	5,479 8	...	3,919 8	...	...	...	...	...	1,27,736 4	...
	Grand Total	7,76,572 10*	7,63,363 15	1,73,819 15*	2,04,019 4	1,09,278 6*	74,686 9	25,461 4*	21,951 12	14,513 9	67,547 3	1,36,659 8*	1,70,611 0	14,854 8	18,277 15	12,51,159 12*	13,20,457 10

APPENDIX A (1).

Comparative statement showing the distribution on account of cost of stationery claimed from Postal and Telegraph Departments during 1891-92 *and* 1892-93.

	Department.	Bengal.		North-Western Provinces and Oudh.		Punjab.		Assam.		Central Provinces and Central India.		Burma.		India.		Total.	
		1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1	Postal	2,508 0	2,370 4	2,079 9	1,565 11	1,822 11	1,289 1	153 1	142 0	335 14	371 7	910 0	634 15	1,16,586 12	84,871 7	1,24,395 15	90,944 13
2	Telegraph	...	...	...	...	..	...	...	..	.	...	...	..	..	14,138 3	...	14,138 3
	Total	2,508 0	2,370 4	2,079 9	1,565 11	1,822 11	1,289 1	153 1	142 0	335 14	371 7	910 0	634 15	1,16,586 12	98,709 10	1,24,395 15	1,05,083 0

APPENDIX B.

PART I.

List of New Officers in 1892-93.

INDIA.

1.	Inspector-General of Civil Veterinary Department ...	Meerut.
2.	Agricultural Chemist to the Government of India ...	Dehra Dun.
3.	Settlement Extra Assistant Commissioner, Quetta and Pishin	Quetta.
4.	First Extra Assistant Commissioner, Zhob ...	Apozai.
5.	Assistant Political Agent, Zhob	Do.
6.	Commandant, Zhob Levy Corps	Fort Sandeman.
7.	Consulting Engineer to the Government of India for Railways in Assam	Shillong.
8.	Government Examiner of Accounts, Assam-Bengal Railway	Do.
9.	Commander, R. I. M. Steamer *Panther* ...	Calcutta.
10.	Ditto, ditto *Brahmakund* ...	Do.
11.	Executive Engineer, Mount Abu Division ...	Mount Abu.

BENGAL.

12.	Registrar of Palamau	Daltonganj.
13.	Civil Medical Officer, Palamau	Ditto.
14.	Superintendent of Intermediate Jail, Palamau ...	Ditto.
15.	Special Inspector of Factories	Calcutta.
16.	Officer in charge, Bihar Survey Party	Muzaffarpur.
17.	Ditto, Burdwan Detachment Survey Party...	Burdwan.
18.	District Engineer	Angul.
19.	Assistant District Superintendent of Police, Angul and Khond Mahal Department ...	Cuttack.
20.	Superintendent, Civil Veterinary Department, Bengal	Calcutta.
21.	Marine Surveyor to the Government of Bengal ..	Do.
22.	Deputy Sanitary Commissioner, Western Bengal Circle	Burdwan.
23.	Ditto ditto, Northern Bengal Circle	Bankipore.
24.	Superintendent of Vaccination	Howrah.
25.	Ditto of ditto	Dinajpur.
26.	Ditto of ditto, Saran	Chapra.
27.	Ditto of ditto ...	Monghyr.
28.	Civil Surgeon, 24-Parganas, for Vaccination Department	Alipore.
29.	Ditto, Shahabad, ditto ...	Arrah.
30.	Ditto, Sonthal Parganas, ditto ...	Dumka.
31.	Ditto, ditto ...	Midnapore.
32.	Ditto, ditto ...	Burdwan.
33.	Ditto, Singhbhum, ditto ...	Chaibassa
34.	Ditto, ditto ...	Faridpur.
35.	Ditto, ditto ...	Darbhanga.
36.	Ditto, ditto ...	Jessore.
37.	Ditto, Nadia, ditto ...	Krishnagar.
38.	Ditto, ditto ...	Khulna.
39.	Ditto, Champaran, ditto ...	Motihari.
40.	Ditto, ditto ...	Muzaffarpur.
41.	Ditto, ditto ...	Noakhali.
42.	Ditto, ditto ...	Rangpur.

NORTH-WESTERN PROVINCES AND OUDH.

43.	Deputy Commissioner for Settlement Operations ...	Bara Banki.
44.	Executive Engineer, 2nd Allahabad Division ...	Jhansi.
45.	Assistant Inspector-General of Government Railway Police, North-Western Provinces and Oudh, for Oudh and Rohilkhand Railway...	Allahabad.

PUNJAB.

46.	Settlement Collector, Peshawar District	Peshawar.
47.	Executive Engineer, 4th Division, Chenab Canal ...	Lahore.
48.	Ditto, 5th ditto, ditto ...	Chichawatni.
49.	Assistant Engineer, Independent Executive charge, Water-works	Simla.

Assam.

50.	Registrar of Garo Hills	Tura.
51.	Settlement Officer, Jaintia	Sylhet.
52.	Superintendent of Land Records, Assam	Tezpur.
53.	Executive Engineer, No. 2 Division, Nichuguard-Manipur Road	Manipur.

Burma.

54.	Director, Department of Land Records and Agriculture, Burma, for the Inland Trade Registration Department	Rangoon.
55.	Executive Engineer, Rangoon Construction Division ...	Ditto.
56.	District Superintendent of Police, Hanthawaddy, for Police Training School	Ditto.
57.	Superintendent of Jail, Insein, Burma	Insein.
58.	Assistant Commissioner on special duty (holding-marking and tenure-recording) in Meiktila and Yamethin Districts and Meiktila Road Station ...	Rangoon.
59.	Deputy Commissioner of Kyaukse for Land Record Office	Kyaukse.
60.	Settlement Officer, Sagaing, Upper Burma ...	Sagaing.
61.	Ditto, Minbu, ditto	Minbu.
62.	Political Officer, Northern Chin Hills	Fort White.
63.	Conservator of Forests, Western Circle	Mandalay.
64.	Executive Engineer, Mandalay Civil Division, for Canal Survey	Ditto.
65.	Executive Engineer, Special Irrigation Works, Upper Burma	Kyaukse.
66.	District Superintendent of Police for Excise Establishment	Mandalay.
67.	Commandant, Lashio Detachment Military Police ...	Lashio.
68.	Superintendent, Poungdé Reformatory School ...	Poungdé.

Military.

69.	Assistant Engineer, Water-supply Sub-division, Military Works	Sialkot.
70.	Officer in Veterinary charge, Remount Depôt Hospital	Calcutta.

State Railways.

71.	Engineer-in-Chief, Cuttack-Midnapore-Calcutta Railway Surveys	Calcutta.
72.	Executive Engineer, No. 1 Division, Cuttack-Midnapore-Calcutta Railway Survey	Do.
73.	Executive Engineer, No. 2 Division, Cuttack-Midnapore-Calcutta Railway Survey	Balasore.
74.	Executive Engineer, No. 3 Division, Cuttack-Midnapore-Calcutta Railway Survey	Calcutta.
75.	Land Acquisition Deputy Collector, Assam-Bengal Railway	Tippera.
76.	Land Acquisition Deputy Collector, Jheria Extension, East Indian Railway	Burdwan.
77.	Engineer-in-Chief, Delhi-Minchinabad Railway Survey	Delhi.
78.	Ditto, Chittagong-Akyab-Minhla Railway Survey	
79.	Engineer-in-Chief, Mandalay-Kunlon Railway Survey	Mandalay.

On payment.

India.

80.	Settlement Officer	Bikanir.

Bengal.

81.	Settlement Officer, Pottaspur Estate	Midnapore.
82.	Ditto, Champaran	Bettiah.
83.	Ditto, North Bihar	Muzaffarpur.

Military.

84.	Secretary, Grass Committee	Sialkot.
85.	Ditto, ditto	Peshawar.
86.	Ditto, ditto	Mian Mir.
87.	Ditto, Grass Farm	Meerut.

APPENDIX B.

PART II.

List of Officers who used to draw their supplies either from heads of their Departments or from other sources, but were supplied from the Stationery Office during 1892-93.

BENGAL.

1.	Sub-divisional Officer	Basirhat.
2.	Ditto	Barasat.
3.	Ditto	Diamond Harbour.
4.	Officer in charge, Police Court	Sealdah.
5.	Sub-divisional Officer	Ghatal.
6.	Ditto	Kalna.
7.	Ditto	Katwa.
8.	Ditto	Rampur Hát.
9.	Ditto	Tamluk.
10.	Ditto	Ulubaria.
11.	Ditto	Gaibandha.
12.	Ditto	Kurigram.
13.	Inspectress of Schools	Calcutta.
14.	Deputy Inspector-General of Police, Northern and Western Range	Bankipore.
15.	Deputy Inspector-General of Police, Southern and Eastern Range	Dacca.

CENTRAL PROVINCES.

Revenue Department.

16.	Deputy Commissioner	Damoh.
17.	Ditto	Saugor.
18.	Ditto	Narsingpur.
19.	Ditto	Balaghat.
20.	Ditto	Nagpur.
21.	Ditto	Jubbulpur.
22.	Ditto	Mandla.
23.	Ditto	Raipur.
24.	Ditto	Chhindwara.
25.	Ditto	Hoshangabad.
26	Ditto	Wardha.
27.	Ditto	Seoni.
28.	Ditto	Nimar.
29.	Ditto	Betul.
30.	Ditto	Chanda.
31.	Ditto	Bhandara.
32.	Ditto	Bilaspur.
33.	Ditto	Sambulpur.
34.	Superintendent of Civil Veterinary Department, C. P. ..	Nagpur.
35.	Superintendent, Experimental Farm	Do.
36.	Assistant Settlement Officer	Balaghat.
37.	Ditto	Mandla.
38.	Ditto	Betul.
39.	Ditto	Saugor.
40.	Ditto	Jubbulpore.
41.	Ditto	Bhandara.
42.	Ditto	Raipur.
43.	Ditto	Chhindwara.
44.	Ditto	Narsingpur.
45.	Ditto	Wardha.
46.	Ditto	Chanda.
47.	Ditto	Hoshangabad.
48.	Ditto	Nagpur.
49.	Commissioner of Excise, Central Provinces ...	Do.

Forest Department.

50.	Forest Divisional Officer	Jubbulpur.
51.	Ditto	Balaghat.
52.	Ditto	Narsingpur.
53.	Ditto	Mandla.
54.	Ditto	Betul.
55.	Ditto	Hoshangabad.
56.	Ditto	Nimar.

57.	Forest Divisional Officer	Seoni.
58.	Ditto	Chanda.
59.	Conservator of Forests, Northern Circle	Jubbulpur.
60.	Ditto, Southern Circle	Nagpur.
61.	Forest Divisional Officer	Chhindwara.
62.	Ditto	Damoh.
63.	Ditto	Bhandara.
64.	Ditto	Bilaspur.
65.	Ditto	Raipur.
66	Ditto	Sambulpur.
67.	Assistant Conservator of Forest, Nagpur-Wardha Division	Nagpur.
68.	Deputy Conservator of Forest	Saugor.

District Council.

69.	Deputy Commissioner for District Council ..	Narsingpur.
70.	Chairman, District Council	Betul.
71.	Ditto, ditto	Chhindwara.
72.	President, District Council	Balaghat.
73.	Secretary, ditto	Damoh.
74.	Ditto, ditto	Seoni.
75.	Ditto, ditto	Mandla.
76.	Ditto, ditto	Raipur.
77.	Ditto, ditto	Bhandara.
78.	Ditto, ditto	Chanda.
79.	Ditto, ditto	Nimar.
80.	Ditto, ditto	Nagpur.
81.	Ditto, ditto	Jubbulpur.
82.	Ditto, ditto	Saugor.
83.	Ditto, ditto	Wardha.
84.	Ditto, ditto	Sambulpur.
85.	Ditto, ditto	Bilaspur.
86.	Ditto, ditto	Hoshangabad.

Education Department.

87.	Inspector-General of Education, Central Provinces ...	Nagpur.
88.	Inspector of Schools, E. C.	Raipur.
89.	Ditto	Jubbulpur.
90.	Ditto	Nagpur.
91.	Principal, Government College	Jubbulpur.

Administration.

92.	Secretary to the Chief Commissioner, Central Provinces	Nagpur.
93.	Commissioner of Narbudda Division	Hoshangabad.
94.	Ditto	Jubbulpur.
95.	Ditto Chhattisgarh Division	Raipur.
96.	Ditto	Nagpur.
97.	Commissioner of Settlement and Agriculture ...	Do.
98.	Comptroller, Central Provinces	Do.

Medical Department.

99.	Deputy Surgeon-General, Central Provinces ...	Nagpur.

Public Works Department.

100.	Superintending Engineer, Central Provinces ...	Nagpur.
101.	Examiner of Public Works Accounts	Do.
102.	Executive Engineer, Nagpur Division	Do.
103.	Ditto, Hoshangabad Division ...	Hoshangabad.
104.	Ditto, Eastern Division	Raipur.
105.	Ditto, Jubbulpur	Jubbulpur.
106.	Ditto, Kanhan Division	Kampti.
107.	Ditto, Plateau Roads Division ...	Chhindwara.

Stationery and Printing.

108.	Comptroller of Stationery, Central Provinces ...	Nagpur.
109.	Superintendent of Central Jail Press	Do.
110.	Assistant Secretary to the Chief Commissioner, Central Provinces, for Secretariat Press	Do.
111.	Superintendent of Sambulpur Press	Sambulpur.

Jail.

112.	Superintendent, Central Jail	...	...	...	Nagpur.
113.	Ditto	...	...	...	Jubbulpur.
114.	Ditto	...	...	...	Raipur.
115.	Superintendent of Jail	...	...	...	Bilaspur.

Law and Justice.

116.	Judicial Commissioner, Central Provinces	...		...	Nagpur.

Registration.

117.	Registrar of Assurances, Central Provinces			...	Nagpur.
118.	District Registrar	...	...	...	Raipur.
119.	Ditto	...	...	...	Damoh.
120.	Ditto	...	...	...	Saugor.
121.	Registrar	...	...	...	Chanda.
122.	Do.	...	...	...	Bhandara.
123.	Do.	...	...	...	Betul.
124.	Do.	...	...	...	Bilaspur.

Police.

125.	Inspector-General of Police and Jail		...	...	Nagpur.
126.	District Superintendent of Police		...	...	Chhindwara.
127.	Ditto	...	...	...	Hoshangabad.
128.	Ditto	...	...	...	Chanda.
129.	Ditto	...	...	...	Mandla.
130.	Ditto	...	...	...	Bhandara.
131.	Ditto	...	...	...	Nimar.
132.	Ditto	...	...	...	Sambulpur.
133.	Ditto	...	...	...	Wardha.
134.	Ditto	...	...	...	Narsingpur.
135.	Ditto	...	...	...	Raipur.
136.	Ditto	...	...	...	Nagpur.
137.	Ditto	...	...	...	Bilaspur.
138.	Ditto	...	...	...	Jubbulpur.
139.	Ditto	...	...	...	Balaghat.
140.	Ditto	...	...	...	Saugor.
141.	Ditto	...	...	...	Damoh.
142.	Ditto	...	...	...	Seoni.
143.	Ditto	...	...	...	Betul.

On Payment.

144.	Manager, Warora Colliery	...	...	...	Warora.

BOMBAY.

Military Works.

145.	Executive Engineer, Military Works			...	Karrachi.
146.	Ditto, Dockyard Division, Military Works				Bombay.
147.	Ditto, Bombay Defence Division, Military Works ...		...	...	Bombay.
148.	Executive Engineer, Military Works		...	...	Poona.
149.	Ditto, ditto		...	...	Aden.

Ordnance Department.

150.	Ordnance Officer	...	...	...	Bombay.

MADRAS.

Military Works.

151.	Executive Engineer, Military Works		...	...	Madras.
152.	Ditto, ditto		...	...	Secunderabad.

APPENDIX B.

PART III.

List of offices abolished during 1892-93 *or ceased to indent on the Stationery Office.*

INDIA.

1.	Executive Engineer, Military Works and Road Division, Abu and Deesa Sub-division	Mount Abu.
2.	Executive Engineer, Nusseerabad Sub-division, Military Works and Road Division	Nusseerabad.
3.	Executive Engineer, Fort Division	Mhow.
4.	Ditto, Gwalior Division	Jhansi.
5.	Epigraphist to the Government of India	Simla.
6.	Superintendent of Works, Simla Imperial Circle .	Do.
7.	Executive Engineer, 1st Division, Simla Imperial Circle	Do.
8.	Ditto, 2nd ditto, ditto ...	Do.
9.	General Superintendent of Horse-Breeding Operations in India	Do.
10.	Assistant General Superintendent, Horse-Breeding Operations, North-Western Provinces and Rajputana	Babugurh.
11.	Commander, Steamer *Sir William Peel* ...	...
12.	Ditto, H. M. I. M. Steamer *Kolodyne* ...	...
13.	Ditto, ditto *Tigris* ...	...
14.	Ditto, ditto *Jabuna* ...	...
15.	Ditto, ditto *Enterprise* ...	...
16.	Ditto, ditto *Patrick* ...	...
17.	Mate in charge, hulk and vessels, H. M. I. M. hulk *Koel*	...
18.	Deputy Collector of	Chuadanga.
19.	Deputy Magistrate	Ditto.
20.	Judge, Small Cause Court	Monghyr.
21.	Executive Engineer, Burdwan Division	Burdwan.
22.	Settlement Officer and Superintendent of Survey ...	Khorda.
23.	Land Acquisition Officer, Bengal-Nagpur Railway, Singhbhum Division	Manbhum, Purulia.
24.	Inspector of Local Works, Bhagalpur Division ...	Bhagalpur.
25.	Ditto, Burdwan and Orissa Divisions	Burdwan.
26.	Ditto, Presidency and Rajshahi Divisions	Calcutta.
27.	Assistant Sub-Deputy Opium Agent	Etawah.
28.	Superintendent of Vaccination, Darjeeling Circle ...	Darjeeling.
29.	Ditto, Ranchi Circle ...	Ranchi.
30.	Ditto, Eastern Bengal Circle ...	Dacca.
31.	Ditto, Bihar Circle ...	Bankipore.
32.	Ditto, Orissa Circle ...	Cuttack.

NORTH-WESTERN PROVINCES AND OUDH.

33.	Deputy Commissioner	Lalitpur.

STATE RAILWAYS.

34.	Examiner of Accounts, Tirhut-Nalhati State Railway ...	Muzaffarpur.
35.	Manager and Engineer-in-Chief, Tirhut State Railway	Ditto.
36.	Ditto, Nalhati ditto	Nalhati.
37.	Traffic Superintendent, Tirhut State Railway ...	Somastipur.
38.	Store-keeper, Tirhut State Railway	Ditto
39.	Locomotive Superintendent, Tirhut State Railway ...	Ditto.
40.	Executive Engineer, Open Line, Tirhut State Railway ...	Muzaffarpur.
41.	Ditto, Kusi Extensive Division, Tirhut State Railway	Jhonjharpur.
42.	Medical Officer, Tirhut State Railway	Muzaffarpur.
43.	Executive Engineer, Gandak Bridge Division, Tirhut State Railway	Hajipur.
44.	Deputy Collector, Central Bengal and Eastern Bengal State Railways	Khulna

APPENDIX C.

Statement showing the value of the issues according to the different kinds of articles supplied by the Stationery Office in the two years 1891-92 *and* 1892-93.

No.	Description of Articles.	1891-92.	1892-93.	Increase.	Decrease.
	1	2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1	Paper, drawing	16,846	26,541	9,695	..
2	,, writing	5,29,524	5,19,833	..	9,691
3	,, printing	9,99,303	10,51,109	51,806	...
4	,, coloured	52,826	58,181	5,355	...
5	,, lithographed ..	3,671	3,499	...	172
6	,, water-marked of all kinds	1,29,604	1,48,639	19,035	...
7	Paper, blotting	12,829	20,381	7,552	...
8	,, marble	2,393	2,511	118	...
9	,, carbonic, papyrographic and other kinds ...	90,899	96,146	5,247	...
10	Blank books	35,283	36,077	794	...
11	Drawing materials ..	14,917	18,539	3,622	..
12	Cloth, tracing	28,395	45,655	17,260	...
13	,, waxed	17,753	19,682	1,929	...
14	,, binding	22,166	18,269	...	3,897
15	,, long and nainsook ...	14,665	17,567	2,902	...
16	Hones and strops ...	1,135	1,580	445	...
17	Ink bottles and stands ...	3,295	3,109	...	186
18	,, powder and fluid ...	14,263	18,979	4,716	...
19	,, printing	552	164	...	388
20	Parchment	12,525	8,530	...	3,995
21	Paste, mill, and straw boards	52,195	46,815	...	5,380
22	Pen-knives	3,539	4,912	1,373	..
23	Erasers	2,423	1,781	..	642
24	Pencils	7,417	10,036	2,619	...
25	Pens, quill	18,001	8,820	...	9,181
26	,, steel	18,536	24,612	6,076	...
27	Rubbers	2,280	3,163	883	...
28	Slates	159	174	15	...
29	Sponges	1,163	1,551	388	...
30	Scissors	1,984	2,399	415	...
31	Sealing-wax	4,560	7,286	2,726	...
32	Tape, twine and thread ...	11,978	17,929	5,951	...
33	Ribbons	441	761	320	...
34	Vellum	270	85	...	185
35	Wafers	1	...	...	1
36	Rulers	1,281	1,597	316	...
37	Leathers	53,364	76,359	22,995	...
38	Paper cutters	658	632	...	26
39	,, weights	733	810	77	...
40	Needles and pins ...	2,133	2,342	209	...
41	Envelopes	18,481	22,007	3,526	...
42	Other articles	13,424	23,911	10,487	...
	Total issue ...	22,17,865	23,72,973	1,88,852	33,744
	Add the value of other adjustments	49,265	42,457	...	6,808
	Grand Total ...	22,67,130	24,15,430	1,88,852	40,552
	Difference between increase and decrease	1,48,300	...	...	1,48,300
		24,15,430	.....	.....	1,88,852

APPENDIX D.

No.	Presses.	Hand-made paper.				Machine-made paper. Blue-laid and blue-wove paper.				Machine-made paper. Cream-wove paper.			
		1891-92.		1892-93.		1891-92.		1892-93.		1891-92.		1892-93.	
	1	2		3		4		5		6		7	
		Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.
1	Government of India	348	5,632	117	1,463	1,151	11,350	1,515	12,521	23,840	1,54,865	23,715	1,55,228
2	,, of Bengal	2,558	46,082	1,271	20,530	8,757	94,544	9,941	97,407	3,216	24,213	3,358	29,000
3	,, of Bengal for Census... ...	...	...	...	...	...	...	...	...	...	...	...	...
4	,, of North-Western Provinces and Oudh ... ,,	66	2,083	373	8,760	100	725	...	...	2,049	18,128	2,247	15,677
5	Government of Punjab	115	1,115	45	439	427	2,359	228	902	1,356	4,406	2,323	7,548
6	,, of Central Provinces	...	...	..	..	...	...	75	501	...	..	3,711	13,763
7	,, of Assam	...	..	...	...	5	28	5	19	30	105	25	163
8	,, of Burma	...	...	24	696	...	...	...	..	278	1,066	282	948
9	Postal, Press, Aligarh	...	...	...	...	.	...	15	90	957	5,524	1,025	5,913
	Total ...	3,087	55,412	1,830	37,897	10,440	1,09,006	11,779	1,11,440	32,326	2,08,307	36,686	2,28,834

No.	Presses.	Half-bleached printing paper.				White printing.				Total.			
		1891-92.		1892-93.		1891-92.		1892-93.		1891-92.		1892-93.	
		8		9		10		11		12		13	
		Reams.	Rs	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.
1	Government of India	13,286	51,294	7,586	27,544	41,705	2,06,497	37,585	1,83,390	80,330	4,28,538	70,518	3,80,140
2	,, of Bengal	32,610	1,74,440	44,188	2,44,995	29,302	1,40,504	20,945	1,46,557	76,533	4,80,983	88,703	5,45,080
3	,, of Bengal for Census ...	2,233	26,458	...	.	328	3,331	...	...	2,561	29,789		...
4	,, of North-Western Provinces and Oudh	19,419	72,770	22,396	80,031	4,924	24,045	7,982	36,639	27,158	1,17,751	32,908	41,116
5	Government of Punjab	419	1,574	1,141	3,780	4,998	21,333	3,475	15,440	7,315	30,792	7,212	28,109
6	,, of Central Provinces ...	...	...	1,072	4,066	...	...	3,253	18,396	..	..	8,111	30,726
7	,, of Assam	400	1,706	295	1,345	480	2,420	671	3,615	915	4,349	996	5,142
8	,, of Burma	7,565	29,141	6,875	27,069	14,390	62,447	10,022	85,709	22,233	92,654	26,803	1,14,512
9	Postal Press, Aligarh	6,990	33,100	8,550	18,438	4,150	28,038	2,373	14,273	11,707	66,002	6,993	38,714
	Total	82,532	3,90,483	87,103	4,07,268	100,307	488,620	104,906	5,04,109	228,752	12,51,918	242,304	12,89,548

APPENDIX E.

Statement showing the value of country papers purchased locally during 1891-92 *and* 1892-93.

No.	Description of heads.	Country paper. 1891-92.			1892-93.		
	1	2			3		
		Rs.	A.	P.	Rs.	A.	P.
1	Paper, White printing ...	5,10,431	13	1	5,31,551	12	2
2	,, Coloured ditto ...	51,046	11	5	55,734	5	0
3	,, Buff or half-bleached ...	4,47,916	0	0	4,54,422	5	8
4	,, White cartridge ...	56,546	6	4	55,598	15	6
5	,, Yellow-wove cartridge...	871	6	0	.....		
6	,, Half-bleached ditto ...	7,817	14	6	8,364	10	3
7	,, Brown ditto ...	59,860	3	3	49,204	10	9
8	,, Do. glazed ditto ...	25,991	9	8	31,389	3	10
9	,, Blotting ...	12,536	12	0	18,221	14	0
10	,, Cream-wove ...	2,67,398	7	8	2,64,916	11	4
11	,, Azure laid ...	1,00,267	9	3	1,08,078	8	3
12	,, Water-marked ...	1,21,219	14	0	1,37,408	4	0
13	,, Cream-laid ...	.....			2.625	0	0
14	,, Manilla ...	...			1,675	12	6
	Total ...	16,61,904	11	2	17,19,192	1	3

APPENDIX F.

Comparative statement of rates of country paper during 1891-92 *and* 1892-93.

Description of Paper.	Bally Mills.		Titaghur Mills.		Bengal Mills.		Lucknow Mills.		Scindia Mills.	
	Rate for 1891-92.	Rate for 1892-93.	Rate for 1891-92.	Rate for 1892-93.	Rate for 1891-92.	Rate for 1892-93.	Rate for 1891-92.	Rate for 1892-93.	Rate for 1891-92.	Rate for 1892-93.
1	2	3	4	5	6		8	9	10	11
	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.	Per lb. As. P.
1. White printing or bleached ..	2 9	2 9	2 9	2 9	2 9	2 9	2 9	2 9	2 9	2 9
2. Buff or half-bleached	2 5	2 5	2 5	2 5	2 5	2 5	2 5	2 5	2 5	2 5
3. Coloured paper	3 3	3 3	3 3	3 3	3 3	3 3	3 3	3 3	3 3	3 3
4. White cartridge	3 3	3 3	3 3	3 3	3 3	3 3	3 3	3 3	3 3	3 3
5. Half-bleached cartridge .	2 9	2 9	2 9	2 9	...	2 9	...	...	...	...
6. Ditto ditto, glazed	2 9	2 9	2 9	2 9	...	2 9	...	...	...	...
7. Brown cartridge	1 9	1 9	1 9	...	...	...	1 9	1 9	1 9	1 9
8. Ditto, glazed ..	2 2	2 2½	2 2½	...	...	2 2½	2 2	2 2½	2 2	2 2½
9. Blotting paper	3 6	3 6	3 6	3 6	3 6	3 6	...	...	...	...
10. Cream-wove	3 7	3 7	3 7	3 7	...	...	...	...	...	...
11. Azure-laid	3 9	3 9	3 9	3 9	...	...	...	...	...	...
12. Yellow-wove	3 9	3 9	3 9	3 9	...	...	...	...	...	...

APPENDIX F.—PART II.

List of Contracts for 1892-93.

1	2	3	4	5	6	7	8
Names of Contractors.	Address.	Description of articles contracted for.	Estimated quantity.	Rate.	Deposit.	Date of signing contract.	Amount of contract.
				Rs. A. P.	Rs.		Rs. A. P.
Amrito Lal Roy	No. 35, Barowaritolla, Baliaghata.	Printing ink, black ...	800 lbs. ...	0 10 0 per lb. ...	200	13th April 1892 ...	500 0 0
		Ditto red	20 ,, ...	0 15 0 ,, ...	.....	.....	18 12 0
		Blue-black ink powder ...	40,000 bundles, each yielding a quart bottle of fluid.	0 14 0 per doz. bundles.	.....	.....	2,016 10 8
Kanay Lal Day	No. 8, Haro Lal Dass'Lane, Jora Bagan Street, Calcutta.	Ditto ditto	Ditto ...	0 14 0 ,, ...	160	13th May 1892 ...	2,016 10 8
David Waldie & Co. ...	No. 1, New China Bazar Street, Calcutta.	Black fluid ink, registration.	2,700 qrt. bottles	2 10 0 per doz.	100	1st April ,, ...	590 10 0
		Copying ink of different colours.	300 ,, ..	5 0 0 ,, ...	.....	.....	125 0 0
		Red ink fluid	2,000 ,, ...	3 0 0 ,, ...	.....	.....	500 0 0
		Ink, black, condensed, in stone bottles, yielding a quart of fluid ink.	600 bottles ...	2 8 0 ,, ...	.....	.....	125 0 0
		Ink blue-black, condensed, in stone bottles, yielding a quart of fluid ink.	400 ,, ...	3 8 0 ,, ...	.....	.....	116 10 8
Sen Brothers	Rusea Road	Black ink fluid	6,500 qrt. bottles	1 12 0 ,, ...	47	23rd April 1892 ...	947 14 8
Bhooth Nath Banerjee ..	North Baranagore ...	Ditto	6,500 ,, ...	1 12 0 ,, .	57	26th ,, ,, ...	947 14 8
Bhola Nath Mitter ...	No. 32, Hartoky Bagan Lane, Calcutta.	Wax cloth, 5 yards × 1 yard	21,000 pieces ...	0 13 0 per piece	751	19th ,, ,, ...	17,062 8 0
		Gum Arabic	8,000 lbs. ...	29 0 0 ,, maund	.... .	.....	3,006 1 6
		Ink glasses with pewter top.	14,000 No. ...	1 5 0 ,, doz. ...	.. ..	.....	1,531 4 0
Basack & Co.	No. 106, Manicktolah Road	Pasteboards, royal size, white.	63,000 pieces ...	0 9 0 ,, ..	300	28th April 1892 ...	2,953 2 0
Avetoom Brothers ...	No. 32, Ezra Street ...	Red sealing wax	140 maunds ...	36 8 0 per maund	200	12th ,, ,, ...	5,110 0 0
Alahibux Patwar ...	No. 6, Radha Bazar Lane	Cotton thread in skeins of one tollah each.	30 ,, ...	1 5 6 ,, seer	100	22nd ,, ,, ...	1,612 8 0
Dino Nath Dass & Co. ...	No. 134, Upper Circular Road, Calcutta.	Uncoloured sheep leather—	.. ..	.	.....	....	
		No. 1, 36" × 22"	20,500 pieces ...	0 10 0 each ...	1,000	19th April 1892 ...	12,812 8 0
		No. 2, smaller	11,000 ,, ...	0 8 0 ,, ...	.....	.....	5,500 0 0
		Coloured sheep leather—					
		No. 1, 36" × 22"	2,200 ,, ...	0 11 0 ,, ...	.....	.....	1,512 8 0
		No. 2, smaller	650 ,, ...	0 9 0 ,, ..	.....	.....	365 10 0
Mahomed Haneef Meah, proprietor, Currah tannery.	No. 8, Tilzalah Road ...	Uncoloured sheep leather—	.....	.....	... ...	....	
		No. 1, 36" × 22"	20,500 pieces ...	0 10 0 each ...	1,000	30th May 1892 ...	12,812 8 0
		No. 2, smaller	11,000 ,, ...	0 8 0 ,, ..	.....	.....	5,500 0 0
		Coloured sheep leather—					
		No. 1, 36" × 22"	2,200 ,, ...	0 11 0 ,, ...	.....	.....	1,512 8 0
		No. 2, smaller	650 ,, ...	0 9 0 ,, ..	.....	.....	365 10 0
Golam Ali	No. 29, Baniapukur	Leather, calf, uncoloured	700 ,, ...	3 0 0 ,, ...	150	12th May 1892 ...	2,100 0 0
Behari Lal Das	No. 46, B. M. Nundun's 1st Lane, Bhawanipur.	Lead paper-weights, weighing 12 oz. each.	6,000 No. ...	1 3 0 per doz.	30	30th April ,, ...	593 12 0
Monmotho Nath Mookerjee & Co.	No. 31, Scott's Lane, Calcutta.	Tags, silk	191,000 ,, ...	6 4 0 ,, 1,000...	60	2nd May ,, ...	1,193 12 0
Bhubun Chunder Ghose	No. 50, Strand Road ...	Corba cloth, 2 yards × 32 inches.	3,000 pieces ...	18 8 0 ,, 100	26	19th April ,, ...	555 0 0
Gora Chand Mullick & Sons.	No. 35, Tara Chand Dutt's Street, Calcutta.	Silk thread in skeins of one tollah each.	2 maunds ...	8 8 0 ,, seer ...	51	10th May ,, ...	680 0 0
Purna Chunder Chatterjee.	No. 187, Durmahatta, Nimtollah.	Wooden inkstand, double	4,000 No. ...	0 2 6 each ...	32	28th April ,, .	625 0 0
Anundo Chunder Doss ...	No. 44, Scorie's Tank Path Lane, Calcutta.	Round ruler, 24"	600 ,, ...	0 10 0 ,, ..	60	13th ,, ,, ...	575 0 0
		Ditto, 18"	1,200 ,, ...	0 7 6 ,, ...	.....	.....	562 8 0
		Ditto, 12"	400 ,, ..	0 3 6 ,, ...	.....	.....	87 8 0
		Paper-cutters, ivory .	150 ,, ...	5 14 0 per doz.	.....	.....	73 7 0
Messrs. Akhil Chunder Banerjee & Co.	No. 34, Padmopooker Street, Kidderpore.	Packing cases	As per schedule ...	As per schedule	1,000	26th April 1892 ...	21,600 0 0
Bhogai Sirdar	No. 34, Emambagh Lane, Gomegurh, Calcutta.	Cooly contract	Ditto ...	Ditto ...	500	13th ,, ,, ...	7,000 0 0
Messrs. George Henderson & Co., Agents, Bally Paper Mills Company, Limited.	Calcutta	Country paper	792½ tons ...	Ditto ...	9,000	8th ,, ,, ...	2,89,983 12 0
Messrs. Balmer, Laurie & Co., Agents, Bengal Paper Mills Company, Limited.	Ditto	Ditto	760½ ,, ...	Ditto ...	8,000	1st ,, ,, ...	2,83,613 12 0
Messrs. F. W. Heilgers & Co., Agents, Titaghur Paper Mills Company, Limited.	Ditto	Ditto	792½ ,, ...	Ditto ...	10,000	2nd May ,, ...	2,89,983 12 4
General Manager, Upper India Couper Mill Company, Limited.	Lucknow	Ditto	300 ,, ...	Ditto ...	4,000	18th ,, ,, ...	1,04,877 8 0

APPENDIX G.

Statement showing the number of Rubber Stamps and quantity of Stamping inks, &c., supplied during 1892-93.

Offices.	Number of indents.	Number supplied.		
		Stamps.	Inks.	Pads.
1	2	3	4	5
1. Government of India ...	313	1,102	1,780	149
2. Government of Bengal ...	438	1,248	3,984	161
3. Assam	35	68	207	14
4. Burma	33	78	308	26
5. Northern-West Provinces and Oudh	133	346	1,286	30
6. Punjab	121	409	2,298	49
7. Central Provinces ...	53	101	427	23
Total ...	1,126	3,352	10,290	452

APPENDIX H.

Statement showing the distribution on account of Rubber Stamps, inks and pads, claimed from each Local Government and Administration in detail of Department under them in 1892-93.

No.	Departments.	Bengal.	North-West Provinces and Oudh.	Punjab.	Central Provinces.	Burma.	Upper Burma.	Assam.	Total.
1		2	3	4	5	6	7	8	9
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Revenue	1,225 6 0	730 8 0	1,054 8 0	183 10 0	53 0 0	.....	116 11 0	3,372 11 0
2	Forest	168 11 6	59 8 0	.....	48 5 0	.....	88 4 0	13 8 0	378 4 6
3	Custom	81 12 0	.....	.....	.....	.....	.....	.....	81 12 0
4	Opium	115 4 0	.....	.....	.....	.....	.....	.....	115 4 0
5	Administration	193 9 0	100 12 0	77 12 0	133 0 0	9 0 0	.....	7 12 0	521 13 0
6	Law and Justice	536 1 0	24 0 0	316 12 0	14 12 0	19 4 0	.....	.....	910 13 0
7	Jail	15 12 0	.....	45 12 0	14 12 0	46 4 0	60 12 0	10 12 0	194 0 0
8	Police	1,264 0 6	41 8 0	.....	13 4 0	2 4 0	.....	6 8 0	1,327 8 6
9	Medical	11 0 0	11 8 0	9 12 0	13 0 0	4 4 0	8 0 0	5 6 0	62 14 0
10	Minor	0 8 0	.....	7 8 0	.....	.....	.....	.....	8 0 0
11	Education	121 0 0	4 0 0	.....	.....	10 8 0	.....	.....	135 8 0
12	Public Works Department	445 1 6	415 6 0	195 0 0	61 12 0	4 0 0	2 4 0	55 8 0	1,178 15 6
13	Registration	134 12 6	.....	.....	.....	.....	.....	4 6 0	139 2 6
14	Wards	31 12 0	.....	.....	.....	.....	.....	.....	31 12 0
15	Joint Public Works and Road Cess	18 9 3	.....	.....	.....	.....	.....	.....	18 9 3
16	District Board	.....	46 8 0	.....	.....	.....	.....	.....	46 8 0
17	Vernacular Department	930 0 9	.....	.....	.....	.....	.....	49 8 0	979 8 9
	Total ...	5,293 4 0	1,442 10 0	1,707 0 0	482 7 0	148 8 0	159 4 0	269 15 0	9,503 0 0

APPENDIX H(1).

Statement showing the distribution on account of Rubber Stamps, inks, and pads, claimed from Postal and Telegraph Departments during 1892-93.

No.	Departments.	Amount.
	1	2
		Rs. A. P.
1	Postal Department	18 0 0
2	Telegraph Department	492 2 6

APPENDIX I.

Statement showing the number of Books, Forms and Envelopes received and issued during 1892-93.

	Quantity received from the Press.					Quantity issued.				
	1	2	3	4	5	1	2	3	4	5
Month.	Books.	Books containing forms.	Forms.	Envelopes.	Total.	Books.	Books containing forms.	Forms.	Envelopes.	Total.
1. April 1892	12,159	1,092,250	7,754,497	264,877	9,111,624	48,273	2,521,850	5,484,267	8,207	8,014,324
2. May ,,	13,696	1,358,905	6,895,702	134,252	8,388,859	7,882	417,050	5,167,101	12,571	5,597,622
3. June ,,	15,523	1,610,243	10,175,504	417,448	12,203,195	10,007	475,550	10,910,730	34,793	11,427,073
4. July ,,	15,226	1,282,883	13,273,333	274,142	14,830,358	8,058	434,100	10,888,556	.	11,323,456
5. August ,,	18,342	1,738,831	8,875,418	355,040	10,970,189	13,364	659,250	11,837,236	232,293	12,728,779
6. September ,,	15,121	1,365,239	5,567,732	286,428	7,219,399	14,056	645,450	8,482,477	101,585	9,179,512
7. October ,,	27,509	2,233,560	8,414,755	209,530	10,857,845	12,392	638,100	4,061,794	30,800	4,730,094
8. November ,,	28,251	2,618,711	9,614,370	659,485	12,887,566	20,436	1,021,800	5,189,406	3,495	6,214,701
9. December ,,	52,441	3,088,106	9,583,266	412,404	13,483,776	16,753	856,050	8,219,908	22,240	9,098,198
10. January 1893	27,702	2,277,178	10,991,869	470,227	13,746,274	11,577	680,900	8,661,280	121,409	9,403,589
11. February ,,	15,199	950,525	10,799,854	111,850	11,862,129	17,046	1,072,950	6,405,647	576,307	8,654,904
12. March ,,	37,551	1,784,070	10,092,275	58,272	11,934,617	24,385	2,108,760	8,039,872	415,759	11,464,391
Total .	278,810	21,395,401	112,438,575	3,660,855	137,494,831	206,029	12,133,510	94,204,274	1,559,459	107,897,243

APPENDIX K.

List showing the number of items and of new and revised forms in each section during 1892-93.

	Department.	Number of items in each section.	Number of new forms added to each list.	Number of items revised.
		1	2	3
1.	High Court, Civil Miscellaneous ...	367	...	12
2.	Ditto, Criminal	545	86	9
3.	Bengal District Jail	165	..	1
4.	Ditto Sub-Jail	62	6	...
5.	Bengal Police	254	13	11
6.	Bengal Government, Executive... ...	294	9	4
7.	General use, miscellaneous	21	...	...
8.	Emigration (Colonial)	84	...	2
9.	Ditto (Inland)	67	1	...
10.	Road Cess	156	1	4
11.	Do. Fund	17	..	...
12.	Assam Revenue	414	26	14
13.	Do. Income-tax	28	..	4
14.	Do. Executive	266	1	2
15.	Do. Emigration	64	1	1
16.	Do. Police	221	7	...
17.	Do. District Jail	175	2	4
18.	Do. Lock-up	111	...	...
19.	Do. Public Works Correspondence ...	34	...	...
20.	Do. Chief Engineer	76	1	...
21.	Do. Registration	104	...	1
22.	Do. Education	102	1	13
23.	Do. Medical	35	2	1
24.	Do. Account and Treasury	168	33	135
25.	Do. Births and Deaths Registration ...	18	...	...
26.	Board of Revenue	1,447	102	72
27.	Legal Remembrancer (Civil Suit) ...	13	...	1
28.	Bengal Income-tax	149	...	7
29.	Sonthal Parganas forms	84	4	14
30.	Forest Department, Bengal	163	20	...
31.	Ditto, Assam	53	4	...
32.	Public Instruction	145	...	1
33.	Ecclesiastical (five sets, Appendices 7A to 7E)	70	...	...
34.	Registration, Bengal	178	7	15
35.	Muhammadan Marriage Registration ...	19	...	...
36.	Brahmo Marriage	11	...	..
37.	Toll	34	...	...
38.	Canal	10	...	...
39.	Calcutta Customs	254	3	2
40.	Outports do.	120	..	..
41.	Accountant-General, Bengal	241	...	13
42.	Public Works Correspondence	73	18	...
43.	Superintending Engineer	26	...	...
44.	Irrigation	47	...	4
45.	Ditto, Revenue	29	5	4
46.	Local Works	15	...	...
47.	Bengal Civil Medical	52	...	6
48.	Lunatic Asylum	17	...	...
49.	Sanitary	41	2	...
50.	Vaccination	101	4	...
51.	Stamps	24	...	1
52.	Calcutta and Outport, Marine	89	4	...
53.	High Court Civil Process	435	93	1
54.	Government of Bengal, Marine Department (Surveys).	14	...	...
55.	Government of Bengal, Marine Department (Petroleum).	19	1	18
	Total ...	7,852	407	377

APPENDIX L.

Statement showing the value of Service-books and saleable Forms sold in Bengal, and supplied to Assam and other Provinces during the year 1892-93.

	Description of Forms.	1891-92.	1892-93.	Increase.	Decrease.
	1	2	3	4	5
	Revenue Forms.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1.	Excise account forms and books...	510 7 0	601 13 0	91 6 0	...
2.	Atrafi rowanah forms	2,740 4 0	2,822 0 0	81 12 0	...
3.	Application for information and copies.	1,500 4 3	1,776 4 6	276 0 3	...
4.	Statement of accounts under Bengal Tenancy Act.	71 3 3	92 1 0	20 13 9	...
5.	Receipt for rent under Bengal Tenancy Act.	2,699 9 3	2,793 4 0	93 10 9	...
6.	Rules for the grant of leases, &c.	...	3 4 0	3 4 0	...
7.	Application for refund or renewal of spoilt stamps.	...	22 6 3	22 6 3	...
	High Court Forms.				
8.	Application for information and copies and memorandum of appeal.	6,183 3 6	6,357 5 0	174 1 6	...
9.	*Service-books*	433 2 0	476 0 3	42 14 3	...
	Custom Forms.				
10.	Shipping Bill forms	2 6 8	1 13 3	...	0 9 5
	Executive Government of Bengal.				
11	Form of receipt for collection of chaukidari tax.	1,033 15 0	1,913 0 10	879 1 10	...
	Miscellaneous.				
12.	Assam. Registers kept by stamp vendors ..	54 13 0	49 11 9	...	5 1 3
13.	Assam. Value of service-books supplied ...	26 12 9	19 2 0	...	7 10 9
14.	Assam. Value of saleable forms supplied	1,775 4 0	2,079 15 9	304 11 9	...
15.	Value of service-books supplied to the Treasuries under Comptroller of India Treasuries.	52 11 9	19 7 0	...	33 4 9
16.	Value of service-books supplied to other provinces.	.....	625 0 0	625 0 0	...
	Total ...	17,084 0 5	19,652 8 7	2,615 2 4	46 10 2

APPENDIX M.

The following statement shows some instances where certain items have been curtailed when checking indents:—

Serial No. of Form.	Number of copies originally indented for.			Reduced on explanation to.		
	Forms.	Books.	Envelopes.	Forms.	Books.	Envelopes.
1	2	3	4	5	6	7
1. Government of Bengal Executive Form No. 187B.	2,000	...	...	1,000	...	...
2. Ditto No. 24	1,000	...	...	500	...	...
3. Board's Register Form No. 60	40,000	...	...	4,000	...	...
4. Board's Miscellaneous Form No. 162.	120,000	...	...	12,000	...	...
5. Ditto No. 251	2,500	...	...	100	...	...
6. Ditto No. 278	1,000	...	...	300	...	...
7. Ditto No. 280	1,000	...	...	300	...	...
8. Ditto No. 48 in Hindi.	100,000	...	...	16,000	...	...
9. High Court Civil Miscellaneous Form No. 121B.	15,000	...	...	1,500	...	...
10. Ditto Nos. 140 to 142	500 each	...	...	50 each	...	...
11. Ditto No. 146	1,000	...	...	800	...	...
12. Ditto No. 147	1,000	...	...	50	...	...
13. Ditto No. 148	200	...	...	100	...	...
14. Bengal Forest adopted Form No. 23, full and half sheet.	500 each	...	...	Nil	...	...
15. Ditto No. 30	250	...	...	Nil	...	...
16. Ditto No. 58	200	...	...	Nil	...	...
17 Ditto No. 66	250	...	...	Nil	...	...
18. Ditto No. 68	500	...	...	Nil	...	...
19. Ditto No. 72	300	...	...	Nil	...	...
20. Ditto No. 74	64	...	...	50	...	...
21. Ditto No. 19	...	2	...	...	Nil	...
22. Ditto No. 24	...	19	...	...	Nil	...
23. Ditto No. 24	500	...	...	Nil	...	...
24. Ditto No. 27	50	...	...	Nil	...	...
25. Ditto No. 28	1,000	...	...	Nil	...	...
26. Ditto No. 32	50	...	...	Nil	...	...
27. Ditto No. 32	...	19	...	...	Nil	...
28. Ditto No. 33	50	...	...	Nil	...	...
29. Ditto No. 33	...	18	...	...	Nil	...
30. Ditto No. 34	100	...	...	Nil	...	...
31. Ditto No. 38	20	...	...	Nil	...	...
32. Ditto No. 38	...	1	...	...	Nil	...
33. Ditto No. 40	1,000	...	...	Nil	...	...
34. Ditto No. 56	...	3	...	...	Nil	...
35. Ditto No. 59	100	...	...	Nil	...	...
36. Ditto No. 63	200	...	...	Nil	...	...
37. Ditto No. 82	...	3	...	...	Nil	...
38. Ditto No. 83	...	3	...	...	Nil	...
39. Ditto No. 98	150	...	...	Nil	...	...
40. Ditto No. 100	100	...	...	Nil	...	...
41. High Court Civil Miscellaneous Form No. 122B.	100,000	...	...	10,000	...	...

APPENDIX N.

Statement showing the amounts recovered by Treasury receipts from the Settlement Officers named below during the year 1892-93 *on account of the value of forms supplied.*

Name of Treasury.	Date of payment into the Treasury.	By whom paid.	Amount paid.	Remarks.
1	2	3	4	5
			Rs. A. P.	
1. Backergunge	25th April 1892.	Settlement Officer, Dakhin Shahbazpur Estate, district Backergunge.	18 11 9	These amounts were notified to the Accountant-General, Bengal, in the monthly statements submitted to him by this office.
2. Ditto ...	4th July 1892	Ditto ditto	0 7 6	
3. Cuttack ...	25th October 1892.	Settlement Officer, Orissa, Cuttack ...	459 1 3	
4. Dumka ...	19th November 1892.	Settlement Officer, Sonthal Parganas, Dumka.	2,155 8 11	
5. Birbhum ...	19th ditto ...	Collector of Birbhum (for the Settlement Officer of Mollarpore Estate).	130 13 0	
6. Cuttack ...	14th January 1893.	Settlement Officer of Kanika Wards' Estate, district Cuttack.	1 14 0	
7. Backergunge	9th February 1893.	Settlement Officer, Dakhin Shahbazpur Estate, district Backergunge.	45 10 5	
		Total ...	2,812 2 10	

APPENDIX O.

Section.	Quantities issued during 1891-92.	Quantities issued during 1892-93.	Difference between columns 2 and 3.
1	2	3	4
1. Special forms, Mufassil and Presidency.	4,695,231	16,627,161	+11,931,930
2. Sonthal Parganas forms ...	130,317	481,356	+351,039
3. Forest Department, Bengal ...	154,546	739,948	+585,402
4. Ditto, Assam ...	81,111	173,112	+92,001
5. Bengal Jails { District ... / Subsidiary ...	774,069	699,375	−74,694
6. Bengal Police	2,864,294	3,611,711	+747,417
7. Bengal Government, Executive ...	3,348,189	3,630,153	+281,964
8. General use, Miscellaneous ...	176,528	284,049	+107,521
9. { Emigration, Colonial	15,010	9,052	−5,958
{ Ditto, Inland	6,913	8,538	+1,625
10. Road Cess	2,082,862	1,969,482	−113,380
11. Road Fund	638	1,791	+1,153
12. Assam Revenue	3,584,823	4,480,232	+895,409
13. Do. Income-tax	1,384	27,476	+26,092
14. Do. Executive	766,238	650,696	−115,542
15. Do. Emigration	43,806	33,820	−9,986
16. Do. Police	627,351	914,728	+287,377
17. Do. Jails { District ... / Subsidiary ..	80,557	210,947	+130,390
18. Do. Public Works Correspondence	91,941	132,516	+40,575
19. Do. Chief Engineer... ...	...	...	...
20. Do. Registration	76,569	104,153	+27,584
21. Do. Education	41,804	120,174	+78,370
22. Do. Medical	56,701	339,347	+282,643
23. Do. Account and Treasury ...	469,058	478,774	+9,716
24. Board of Revenue ...	9,002,750	13,089,671	+4,086,921
25. Legal Remembrancer (Civil Suit) ..	10,195	5,626	−4,569
26. Bengal Income-tax	356,995	508,827	+151,832
27. Public Instruction	467,655	680,757	+213,102
28. Ecclesiastical (5 sets, Appendices 7A to 7E).	16,156	38,752	+22,596
29. Registration	1,646,416	2,972,405	+1,325,989
30. Muhammadan Marriage Registration	101,393	112,632	+11,239
31. Brahmo Marriage	276	423	+147
32. Toll and Canal	59,221	340,114	+280,893
33. Customs (Calcutta and Outports) ...	302,421	429,762	+127,341
34. Accountant-General, Bengal ...	11,351,111	11,907,582	+556,471
35. Public Works Correspondence ...	385,848	482,343	+96,495
36. Superintending Engineer ...	49,858	108,048	+58,190
37. Irrigation	105,465	100,613	−4,852
38. Irrigation, Revenue	100,196	170,425	+70,229
39. Local Works	12,690	13,031	+341
40 Medical	1,062,524	1,384,410	+321,886
41. Lunatic Asylum	47,073	735	−46,338
42. Sanitary	399,812	649,480	+249,668
43. Vaccination	367,922	367,779	−143
44. Stamps	172,861	143,978	−28,883
45. High Court, Civil Procedure ...	14,367,603	13,930,458	−437,145
46. Ditto, Miscellaneous ...	17,139,308	16,532,582	−606,726
47. Ditto, Criminal ...	9,688,914	7,859,486	−1,829,428
48. Small Cause Court	245,936	106,956	−138,980
49. Board's office use	195,175	144,775	−50,400
50. Calcutta and Outport, Marine ...	69,356	83,200	+13,844
51. B. D. Marriage Registration ...	134	3,802	+3,668
Grand Total ...	87,895,207	107,897,243	+20,002,036

FINANCIAL DEPARTMENT.

MISCELLANEOUS

DARJEELING, THE 30TH SEPTEMBER 1893.

RESOLUTION—No. 299T.—F.

READ—

Letter No. 727B., dated the 25th August 1893, from the Board of Revenue, submitting the Report on the Administration of the Stationery Department for the year 1892-93.

The Stationery Department is one of those branches of the administration which in unobtrusive fashion discharges year by year duties of great value and importance to the State: it deals with property, the money value of which is very large, and it is hardly too much to say that inefficiency in its administration would incommode every officer employed in Upper India. The Superintendent is responsible for the supply of stationery to the offices under the Government of India as well as to those in the Provinces of Bengal, the North-Western Provinces and Oudh, the Panjab, the Central Provinces, Assam and Burma, and his office is the centre from whence are distributed the millions of printed forms required in Bengal and Assam, besides forms supplied under special orders to offices in other parts of the Empire. The present report, which has been submitted to Government with the observations of the Board of Revenue, refers to the administration of the Stationery Department as a whole; a separate report, dealing with its own stationery and forms, being subsequently forwarded to the Government of India and to each Local Government and Administration.

2. The value of the stocks, receipts, and issues of the year under review is compared below with the figures for 1891-92 :—

	1891-92.	1892-93.
	Rs.	Rs.
Value of stores at the beginning of the year ...	6,23,856	5,12,445
Add value of stores received and credited during the year	21,55,719	24,63,500
Total ...	27,79,575	29,75,945
Deduct value of stores issued	22,67,130	24,15,430
Value of balance in stock on 31st March ...	5,12,445	5,60,515

There was again an advance in the value both of the stores received and issued from the Stationery Office, and in that of the stores in stock at the end of the year. It is obviously undesirable to keep up a larger stock of stationery than is absolutely necessary, and during the past five years the balance in hand has been steadily diminishing. The increase now reported is attributed to the fact that a large quantity of expensive hand-made paper was imported before the use of local machine-made paper was sanctioned in its stead; the imported paper has for the most part been disposed of without loss.

3. The decline in the value of stores received from the India Office, which was observed in the previous year, received a check during the year under review. This increase (Rs. 2,06,332) is partly due to larger imports of drawing paper and materials received for the Public Works and Survey Departments, hand-made paper for the Registration Department and the High Court, and binding materials for the latter. It is also partly due to the fact that under the orders of Government expensive articles, such as copying presses, type-writers and so forth, are obtained through the Superintendent. Part of the increase, however, is due to the difference in the official rate of exchange in 1890-91 and 1891-92, since the percentage to cover freight and loss by exchange, added to the invoiced cost of English goods at 2*s.* the rupee, rose from 45 in

1891-92 to 58 in 1892-93. The value of country-made paper and other stores purchased locally also shows an increase of Rs. 85,136, the result of larger demands made by the printing presses in Bengal and Burma, and of larger indents from the Central Provinces, which Administration commenced for the first time to draw its full supplies from the Calcutta depôt. Under "Issues" there was a net increase of Rs. 1,96,582 in the value of the stationery supplied to Local Governments and Administrations. Of this sum, Bengal is responsible for Rs. 76,772, the North-Western Provinces and Oudh for Rs. 30,199, Burma for Rs 37,374, the Central Provinces for Rs. 56,953, and Assam for Rs. 1,970, the Panjab showing a decrease of Rs. 6,235. The advance in Bengal is due to the increased activity of the Survey and Settlement Departments during the year, a larger number of forms being required for the cadastral survey in Bihar and for the settlement operations in Chittagong and Orissa. On the other hand, there was a decrease of Rs. 12,040 in the value of stationery used by offices and departments under the Government of India.

4. After eliminating from the value of the total issues (Rs. 24,15,430) the cost of the items noted in the margin, aggregating Rs. 18,44,781, which comprise certain paper adjustments and the consumption of Government presses, the actual cost of stationery supplied to Government offices, including State Railways and local bodies, amounts to Rs. 5,70,649. Excluding the supplies to State Railways, Railway Mail, and Telegraph Departments, and certain petty items, but including those to local bodies and other offices which pay for their stores, the value is shown at Rs. 4,46,556. This sum distributed among 3,457 indenting officers places the average cost of the stationery issued to each officer at Rs. 129 as against Rs. 115 in 1891-92. This calculation is apt to mislead, since the demands of the different officers necessarily vary very much, and the addition of the Secretariat and the Settlement Department of the Central Provinces, each of which counts in the calculation as one office, greatly raises the average. Some small advance is unavoidable year by year as work tends to increase and there is a constant endeavour to improve the manner of its execution; but the Lieutenant-Governor agrees with the Board in thinking that more might still be done by local officers to enforce economy and to prevent that waste and leakage which indisputably exist in some quarters

	Rs.
Value of water-marked paper	1,43,985
Value of stores issued to printing presses for blank books, &c.	84,113
Value of stores transferred to Bombay and Madras	2,249
Value of unserviceable stores written off and sold	22,291
Value of deficiencies in stock-taking ...	1,521
Miscellaneous adjustments . ..	1,040
Loss by revaluing the closing balance at the issue rates of the year	17,605
Value of supplies to presses	16,21,977
Total ...	18,44,781

5. The substitution of Indian-made paper for paper made in England underwent a further development during the year under review. The prices charged by the local mills for the better kinds of paper were formerly considered to be higher than the cost of similar articles procured from England; but the local mills having reduced their rates, and the accuracy of the above conclusion having been questioned, it was decided at a Conference over which the Member of the Board of Revenue in charge of the Miscellaneous Department presided, that on the whole it would be more economical to obtain these papers locally. Another point besides cheapness in favour of country-made paper is the absence of adulteration in the materials used for its manufacture, and the Superintendent of Stationery points out that the cheaper kinds of European paper, the prices of which were quoted by the Secretary of State, in competition with the Indian-made article, have been condemned for office use in England. In 1887 only ordinary printing paper was purchased locally; now all paper required for the Government presses, as well as what are technically known as writing papers, are obtained from the local mills. In July 1892 orders were issued forbidding the issue of English-made writing paper of any kind to all indenting officers under the Government of Bengal without exception, save with the special sanction of Government, country-made paper being found quite good enough for all ordinary office business. These orders have, under the authority of the Government of India, since been extended to supplies to other Local Governments and Administrations, the Departments of the Supreme Government, and the officers subordinate thereto. The Lieutenant-Governor anticipates the best results from a frank adoption of this policy. With exchange so much

against India, every rupee saved in the charges payable in England is an advantage to the Imperial finances ; while an avowed willingness on the part of so large a customer as the Government to accept the locally manufactured article must stimulate competition, and cause the production of a better article at equal or less cost.

6. The income and expenditure of the Stationery Department proper amounted during the year to Rs. 1;14,876 and Rs. 95,068, against Rs. 98,734 and Rs. 84,815 in 1891-92. The improvement in receipts was due to the sale-proceeds of a quantity of coloured paper which had been lying in stock for more than three years. The increase in expenditure occurred mainly under "Establishment" (Rs. 990), due to periodical increments in salaries of clerks ; under "Packing" (Rs. 3,209), due to the increased supply of stationery to the Central Provinces and the substitution of country-made for English paper, because while the latter was supplied in the cases in which it was received, paper locally made had to be packed for despatch ; and under "Freight" (Rs. 9,483), due to larger shipments of stationery to Burma.

7. In addition to the Stationery Department, which, as explained above, supplies the whole of Upper India, no inconsiderable part of the duties of the Superintendent of Stationery is the receipt, storage and issue of printed forms, chiefly for Bengal and Assam. These are for the most part prepared at the Presidency Jail Press, and the magnitude of the work is proved by the following figures, which show the total receipts and issues of standard and special forms during the last two years :—

	Forms—	
	Received.	Issued.
1891-92	96,688,566	87,895,207
1892-93	137,494,831	107,897,243
Increase in 1892-93 ...	40,806,265	20,002,036

The increase of over 40 millions in the number of forms received from the Press is ascribed to some extent to the receipt of a large number of forms during the year under review, which ought properly to have been supplied in the previous year, and to the receipt in advance of several forms which were not due till the current year. Under "Issues" there was an increase of over 119 lakhs in special forms and of nearly 41 lakhs in forms required for survey, settlement, and land acquisition purposes. The total cost of printing the forms supplied by the Stationery Office, including the cost of paper, amounted during the year to Rs. 8,23,933,* or more than a lakh of rupees in excess of the expenditure of the previous year. The details regarding the expenditure incurred in form-printing, which the Superintendent promises to furnish in the Report on the Provincial Expenditure of the Stationery Department, are awaited. Meanwhile it is noteworthy that the average cost of forms per indenting office is nearly double that of stationery, and the Lieutenant-Governor desires that the Board will call the attention of all officers to the necessity of economy in this department just as much as in the expenditure of stationery. The number of forms is so large and the apparent value of each is so small that they are frequently regarded as things of no account. The supply of forms was much disorganized in 1890-91 by the printing and distribution of census forms, and also by a large demand for new High Court forms ; but no such specially disturbing influences have been at work during the year under review, and it is satisfactory to learn that great progress has been made in working off the arrears in the supply of forms, regarding which several complaints had lately been preferred, and both the Stationery Office and the Press are now reported to be abreast of their work as far as annual indents are concerned. The Board again bring to notice the serious inconvenience caused by the introduction of new and revised forms at inopportune times, and the submission of an unreasonable number of supplementary indents. A Resolution was issued by the Board during the year on the latter subject, and the Lieutenant-Governor requests that they will not lose sight of the matter, but insist on their rules being complied with. There have been several complaints during

* Printing ... ... Rs. 2,14,091
Paper 6,09,842

the year of delay in the supply of forms, but the Board have taken steps to accelerate the supply of materials from the Stationery Office to the Press, and have introduced a monthly report to be submitted by the Superintendent of Government Printing, which will enable them to detect the cause of delay and apportion the blame for its occurrence.

8. The receipts and charges of the Form Branch of the Stationery Department amounted to Rs. 34,655 and Rs. 57,960, against Rs. 29,617 and Rs. 46,100 in the previous year. The increase in receipts is ascribed to the larger sales of saleable forms, and the advance in expenditure is a necessary consequence of the despatch of a larger number of forms and the rent of outside godowns to contain them.

9. The system of supplying newspapers and periodicals through the Calcutta Stationery Office appears to be working well, the publications being supplied with regularity and punctuality. The number of newspapers supplied rose from 2,045 in 1891-92 to 2,716 in 1892-93, of periodicals from 2,193 to 3,195, and of books from 21,266 to 27,012. The total payment for the newspapers, &c., amounted to Rs. 97,587, against Rs. 68,987 in 1891-92. The cost of supplying these publications to officers under the Government of Bengal amounted to Rs. 13,824 against Rs. 9,364. The Lieutenant-Governor also notices that a considerable advance in the employment of rubber stamps is implied in the increase of expenditure from Rs. 11,843 in 1891-92 to Rs. 14,838 in 1892-93.

10. The Lieutenant-Governor notices with satisfaction the favourable mention made by the Board of the work of Mr. Barnes, the Superintendent of Stationery. When the Department is provided with sufficient space by the building of the new Stamps and Stationery Office in Calcutta, now under construction, and when the establishment is strengthened, as has been proposed, His Honour has no doubt that the administration of the Department will be still further improved.

By order of the Lieutenant-Governor of Bengal,

J. A. BOURDILLON,

Offg. Secretary to the Government of Bengal.

No. 300T.—F.

Copy forwarded to the Secretary to the Board of Revenue for information, with special reference to paragraph 7.

No. 301T.—F.

Copy, with copy of the Report, forwarded to the Inspector-General of Jails for information.

No. 302T.—F.

Copy, with copy of the Report, forwarded to the Superintendent, Government Printing, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

N. BONHAM-CARTER,

Offg. Under-Secretary to the Govt. of Bengal.

Darjeeling,
The 2nd October 1893.

W. M. D'C.—Reg. No. 4698C—175 - 9-10-93.